

This is the 4th affidavit
of Naishun Liu in this case
and was made on October 8, 2024

No. S-224444
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF CANADIAN
DEHUA INTERNATIONAL MINES GROUP INC.

PETITIONER

AFFIDAVIT

I, Naishun Liu of Suite 202 - 2232 West 41st Avenue, Vancouver, businessman, AFFIRM
THAT:

1. I am a director of Canadian Dehua International Mines Group Inc. ("CDI"), Wapiti Coking Coal Mines Corp. ("WCCMC") and Canadian Bullmoose Mines Co., Ltd. ("Bullmoose", and together with WCCMC the "Additional CCAA Parties") and as such have personal knowledge of the facts and matters hereinafter deposed to save and except where the same are stated to be made upon information and belief and where so stated, I verily believe them to be true.
2. I am authorized to make this Affidavit on behalf of the Petitioner and the Additional CCAA Parties.

BACKGROUND

3. CDI is a company incorporated in 2004 pursuant to the laws of British Columbia in order to develop underground core mining properties, and consequently invests in, and operates, mining assets in British Columbia and elsewhere.

CAN: 54023565.6

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4. I am currently the sole director and officer of CDI. Attached hereto and marked as **Exhibit "A"** is a true copy of the BC Corporate Search for CDI.
5. I have approximately 20 years experience in mining exploration and development and have developed a significant network of business relationships over that time.
6. CDI has two shareholders with 50% interest, myself and Qubo Liu.
7. As outlined in further detail in my first affidavit made on May 31, 2022, CDI wholly owns three mining projects or services companies including, but not limited to:
 - (a) Wapiti Coking Coal Mines Corporation ("**WCCMC**"). WCCMC owns and operates the Wapiti River coal project (the "**Wapiti Project**"), which is a large-scale underground mine at the senior exploration stage located near Tumbler Ridge, British Columbia; and
 - (b) Canadian Bullmoose Mines Co., Ltd. ("**Bullmoose**"). CDI and Bullmoose own and operate the Bullmoose coalfield exploration project (the "**Bullmoose Project**"), which is located near Tumbler Ridge, British Columbia.
8. I am one of the two directors of WCCMC, alongside Qubo Liu. Attached hereto and marked as **Exhibit "B"** is a true copy of the BC Corporate Search for WCCMC.
9. I am also one of the two directors of Bullmoose, alongside Weijun Xue. Attached hereto and marked as **Exhibit "C"** is a true copy of the BC Corporate Search for Bullmoose.
10. CDI, WCCMC and Bullmoose share the same registered office located at 3577 W 34 Ave, Vancouver, British Columbia, V6N 2V7.

THE INTERIM LENDER

11. On June 9, 2022, CDI sought and obtained an Order approving an debtor-in-possession credit facility from Qubo Liu, a shareholder of CDI (in such capacity, the "**Interim Lender**") in the maximum amount of \$350,000 (the "**Interim Financing Facility**"). Since the commencement of the proceedings, the Interim Financing Facility and the Interim Lender's Charge have been increased on a number of occasions.

12. The current maximum amount approved by the Court in respect of the Interim Financing Facility is \$1,650,000.
13. As of August 30, 2024, CDI was indebted to the Interim Lender in the amount of \$1,499,331 under the Interim Financing Facility.
14. In accordance with the Sixth ARIO, the Interim Lender was granted a super-priority charge (the "**Interim Lender's Charge**") over all of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof of CDI, including, among other things, the Wapiti Project and the Bullmoose Project.

THE SALE PROCESS

15. On August 18, 2022, the Petitioner sought and obtained approval for a sales process in respect of the Wapiti Project. On November 30, 2022, the Petitioner sought and obtained approval for an amended sales process which, in addition to the Wapiti Project, would also solicit offers for the Bullmoose Project and the Murray River Project (the "**Modified SISP**").
16. The Modified SISP contemplated that non-binding letters of interest were to be received by March 10, 2023, with the negotiation of a definitive agreement(s) to follow. Despite the existence of a potential purchaser for the Wapiti Project and the Murray River Project, the potential purchaser and CDI were unable to reach definitive binding agreements that would enable the transactions to be completed.
17. In or about July of 2024, CDI received an unsolicited offer for the purchase of the Wapiti Project and the Bullmoose Project. At or about the same time, the Interim Lender advised CDI and the Monitor that a stalking horse offer would be presented for the shares of WCCMC and for the assets of the Bullmoose Project.
18. Pursuant to an Order of this Honourable Court dated August 30, 2024, the interested parties were required to submit final binding offers for the Wapiti Project and the Bullmoose Project (the "**Binding Offers**") to the Monitor by no later than 4:00 p.m. on September 6, 2024 (the "**Offer Deadline**").



19. On the Offer Deadline, the Monitor received two Binding Offers. The Binding Offer from the Interim Lender (the "**Interim Lender Offer**"). The Interim Lender Offer was significantly superior to the alternate offer for the following reasons:
- (a) the Purchase Price is significantly higher;
 - (b) the Purchase Price will be satisfied in part by the set-off of a portion of the amount owing to the Interim Lender under the Interim Financing Facility and will, in addition, provide CDI with some liquidity to continue its marketing efforts in respect of the Murray River Project;
 - (c) the Purchased Assets were clearly defined as the shares of WCCMC and the assets comprising the Bullmoose Project;
 - (d) the closing of the transaction is to take place two days following court approval of the transaction; and
 - (e) the offer from the Interim Lender was presented in a form of purchase agreement which did not require any further negotiation.

THE ADDITIONAL CCAA PARTIES

20. CDI's main mining assets, including its wholly-owned Wapiti and Bullmoose Projects, have not gone into production yet. These assets will require further capitalization in order to reach production.
21. The Wapiti Project and the Bullmoose Project have a significant potential for return to CDI and its creditors, as evidenced by the Interim Lender's Offer.
22. Based on the financial statements of Wapiti as at August 31, 2022, WCCMC's liability is composed almost entirely of debt owed to related parties, notably to Canada Dehua Drilling Ltd. (\$350,000), Shuangshi Liu (\$100,000) and CDI for a shareholder's loan (\$111,811.37). Wapiti's assets are almost entirely comprised of an amount due from a related party, Qubo Liu (\$133,405), and the value of its coal licenses for the Wapiti Project (\$415,315).
23. Attached hereto and marked as **Exhibit "D"** is a true copy of WCCMC's unaudited financial statements for the period ending August 31, 2022. Financial statements were not



prepared subsequent to this date and there has been little to no additional investments in WCCMC since then other than those accounted for in CDI's financial statements.

24. The financial statements of Bullmoose as at December 31, 2019 show that its assets are mostly comprised of prepaid expenses (\$2,505,000) and construction in progress (CIP) (\$7,330,268.17), while it carries substantial current liabilities in the amount of \$7,624,433.34.
25. Attached hereto and marked as **Exhibit "E"** is a true copy of Bullmoose's unaudited financial statements for the year ending December 31, 2019. Financial statements were not prepared subsequent to this date and there has been little to no additional investments in Bullmoose since then other than those accounted for in CDI's financial statements.
26. It is clear that without additional capitalization, the Bullmoose and Wapiti Projects cannot go into production and that their current assets are insufficient to meet their liabilities.
27. The total indebtedness of CDI, and its affiliated companies, Bullmoose and WCCMC, is currently in excess of \$114 M, which exceeds the total amount of their assets.
28. The Interim Lender Offer is currently the best offer that allows for the monetization of the Wapiti and Bullmoose Projects and would result in some residual funds for CDI to pursue additional asset sales for the benefit of all of its stakeholders.
29. CDI's operations are integrated to a significant degree with Bullmoose and WCCMC, which are its wholly-owned subsidiaries. The three entities share the same registered office, I serve as a director of each entity (either alone, or alongside either Weijun Xue or Qubo Liu) serve as the sole officer for Bullmoose and WCCMC. Furthermore, CDI's former employees provided their services to Bullmoose and WCCMC.
30. Of note, Bullmoose's coal assets are comingled with CDI's. Overall, CDI's mining projects, including the Wapiti and Bullmoose Projects, are structured as an integrated whole.



ENDORSEMENT OF INTERPRETER

I, Bing WANG, of Nanjing, Jiangsu Province, PR China,
~~Notary Public~~, certify that:

1. I have a knowledge of the English and Mandarin Chinese languages and I am competent to interpret from one to the other.
2. I am advised by the person swearing or affirming the affidavit and believe that the person swearing or affirming the affidavit understands the Mandarin Chinese language.
3. Before the affidavit on which this endorsement appears was made by the person swearing or affirming the affidavit I correctly interpreted it for the person swearing or affirming the affidavit from the English language into the Mandarin Chinese language and the person swearing or affirming the affidavit appeared to fully understand the contents.

Dated

Signature of Interpreter

*BING WANG
A Commissioner for Taking Affidavits
in BC Canada expiry date 2025-08-31*

*WOOD WIND LAW OFFICE
#300 - 1200 West 73rd Avenue
Vancouver, BC V6P 6G5 Canada
Tel 604-568-7070 Fax 604-266-8803
bing.wang@woodwindlaw.com*

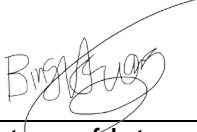


ENDORSEMENT OF INTERPRETER

I, _____, of _____,
~~Notary Public~~, certify that:

1. I have a knowledge of the English and Mandarin Chinese languages and I am competent to interpret from one to the other.
2. I am advised by the person swearing or affirming the affidavit and believe that the person swearing or affirming the affidavit understands the Mandarin Chinese language.
3. Before the affidavit on which this endorsement appears was made by the person swearing or affirming the affidavit I correctly interpreted it for the person swearing or affirming the affidavit from the English language into the Mandarin Chinese language and the person swearing or affirming the affidavit appeared to fully understand the contents.

Dated



Signature of Interpreter

This is **Exhibit "A"** referred to in the Affidavit of Naishun Liu sworn before me at Beijing, PR China on this the 8 day of October, 2024.



A Notary Public for the People's Republic of China


A Commissioner for taking Affidavits for British Columbia

SUSAN XIU XIAN YI
A Commissioner for Taking Affidavits
in BC Canada expiry date 2026-09-30

WOOD WIND LAW OFFICE
#300 - 1200 West 73rd Avenue
Vancouver, BC V6P 6G5 Canada
Tel 604-568-7070 Fax 604-266-8803

CAN: 34491303.1

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YZ 



BC Company Summary

For

CANADIAN DEHUA INTERNATIONAL MINES GROUP INC.

Date and Time of Search: October 04, 2024 12:18 PM Pacific Time

Currency Date: June 19, 2024

ACTIVE

Incorporation Number: BC0712504

Name of Company: CANADIAN DEHUA INTERNATIONAL MINES GROUP INC.

Business Number: 858936974 BC0001

Recognition Date and Time: Incorporated on December 29, 2004 10:57 AM Pacific Time In Liquidation: No

Last Annual Report Filed: December 29, 2022 Receiver: No

REGISTERED OFFICE INFORMATION

Mailing Address:
SUITE 202 - 2232 WEST 41ST AVENUE
VANCOUVER BC V6M 1Z8
CANADA

Delivery Address:
SUITE 202 - 2232 WEST 41ST AVENUE
VANCOUVER BC V6M 1Z8
CANADA

RECORDS OFFICE INFORMATION

Mailing Address:
SUITE 202 - 2232 WEST 41ST AVENUE
VANCOUVER BC V6M 1Z8
CANADA

Delivery Address:
SUITE 202 - 2232 WEST 41ST AVENUE
VANCOUVER BC V6M 1Z8
CANADA

DIRECTOR INFORMATION

Last Name, First Name, Middle Name:
LIU, NAI SHUN

Mailing Address:
3577 WEST 34TH AVENUE
VANCOUVER BC V6N 2K7
CANADA

Delivery Address:
3577 WEST 34TH AVENUE
VANCOUVER BC V6N 2K7
CANADA

OFFICER INFORMATION AS AT December 29, 2022

Last Name, First Name, Middle Name:

LIU, NAI SHUN

Office(s) Held: (President, Secretary)

Mailing Address:

3577 WEST 34TH AVENUE
VANCOUVER BC V6N 2K7
CANADA

Delivery Address:

3577 WEST 34TH AVENUE
VANCOUVER BC V6N 2K7
CANADA



This is **Exhibit "B"** referred to in the Affidavit of Naishun Liu sworn before me at Beijing, PR China on this the 8 day of October, 2024.



~~A Notary Public for the People's Republic of China~~

A Commissioner for taking Affidavits for British Columbia

*SUSAN XIU XIAN YI
A Commissioner for Taking Affidavits
in BC Canada expiry date 2026-09-30*

*WOOD WIND LAW OFFICE
#300 - 1200 West 73rd Avenue
Vancouver, BC V6P 6G5 Canada
Tel 604-568-7070 Fax 604-266-8803*

CAN: 34491303.1

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BC Company Summary
For
WAPITI COKING COAL MINES CORP.

Date and Time of Search: October 04, 2024 12:20 PM Pacific Time
Currency Date: June 19, 2024

ACTIVE

Incorporation Number: BC1028948
Name of Company: WAPITI COKING COAL MINES CORP.
Business Number: 809614985 BC0001
Recognition Date and Time: Incorporated on February 27, 2015 01:20 PM Pacific Time In Liquidation: No
Last Annual Report Filed: February 27, 2023 Receiver: No

REGISTERED OFFICE INFORMATION

Mailing Address: 3577 W 34AVE
VANCOUVER BC V6N 2V7
CANADA
Delivery Address: 3577 W 34AVE
VANCOUVER BC V6N 2V7
CANADA

RECORDS OFFICE INFORMATION

Mailing Address: 3577 W 34AVE
VANCOUVER BC V6N 2V7
CANADA
Delivery Address: 3577 W 34AVE
VANCOUVER BC V6N 2V7
CANADA

DIRECTOR INFORMATION

Last Name, First Name, Middle Name:
LIU, QUBO

Mailing Address: 3577 WEST 34TH AVENUE
VANCOUVER BC V6N 2K7
CANADA
Delivery Address: 3577 WEST 34TH AVENUE
VANCOUVER BC V6N 2K7
CANADA

Last Name, First Name, Middle Name:
LIU, NAISHUN

Mailing Address:
3577 WEST 34TH AVENUE
VANCOUVER BC V6N 2K7
CANADA

Delivery Address:
3577 WEST 34TH AVENUE
VANCOUVER BC V6N 2K7
CANADA

OFFICER INFORMATION AS AT February 27, 2023

Last Name, First Name, Middle Name:
HU, ROCKY

Office(s) Held: (Vice President)

Mailing Address:
3577 W 34TH AVE
VANCOUVER BC V6N 2K7
CANADA

Delivery Address:
3577 W 34TH AVE
VANCOUVER BC V6N 2K7
CANADA



This is **Exhibit "C"** referred to in the Affidavit of Naishun Liu sworn before me at Beijing, PR China on this the 8 day of October, 2024.

~~A Notary Public for the People's Republic of China~~

A Commissioner for taking Affidavits for British Columbia

SUSAN XIU XIAN YI
A Commissioner for Taking Affidavits
in BC Canada expiry date 2026-09-30

WOOD WIND LAW OFFICE
#300 - 1200 West 73rd Avenue
Vancouver, BC V6P 6G5 Canada
Tel 604-568-7070 Fax 604-266-8803

CAN: 34491303.1

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BC Company Summary

For CANADIAN BULLMOOSE MINES CO., LTD.

Date and Time of Search: October 04, 2024 12:22 PM Pacific Time
Currency Date: June 19, 2024

ACTIVE

Incorporation Number: BC0907740
Name of Company: CANADIAN BULLMOOSE MINES CO., LTD.
Business Number: 818159006 BC0001
Recognition Date and Time: Incorporated on April 08, 2011 11:26 AM Pacific Time In Liquidation: No
Last Annual Report Filed: April 08, 2023 Receiver: No

COMPANY NAME INFORMATION

Previous Company Name: CANADIAN BULLMOOSE MINES LTD. Date of Company Name Change: May 25, 2011

REGISTERED OFFICE INFORMATION

Mailing Address: 3577 WEST 34TH AVE
VANCOUVER BC V6N 2K7
CANADA
Delivery Address: 3577 WEST 34TH AVE
VANCOUVER BC V6N 2K7
CANADA

RECORDS OFFICE INFORMATION

Mailing Address: 3577 WEST 34TH AVE
VANCOUVER BC V6N 2K7
CANADA
Delivery Address: 3577 WEST 34TH AVE
VANCOUVER BC V6N 2K7
CANADA

DIRECTOR INFORMATION

Last Name, First Name, Middle Name:
Liu, Nai Shun

Mailing Address: 3577 W. 34TH. AVE.
VANCOUVER BC V6N 2K7
CANADA
Delivery Address: 3577 W. 34TH. AVE.
VANCOUVER BC V6N 2K7
CANADA

Last Name, First Name, Middle Name:

XUE, WEIJUN

Mailing Address:

DUJIAHUI VILLAGE, YUKOU TOWN,
FANGSHAN COUNTY, SHANXI PROVINCE 033100
CHINA

Delivery Address:

DUJIAHUI VILLAGE, YUKOU TOWN,
FANGSHAN COUNTY, SHANXI PROVINCE 033100
CHINA

OFFICER INFORMATION AS AT April 08, 2023

Last Name, First Name, Middle Name:

hu, rocky

Office(s) Held: (Assistant Secretary)

Mailing Address:

3577 W 34TH AVE
VANCOUVER, BC BC V6N 2K7
CANADA

Delivery Address:

3577 W 34TH AVE
VANCOUVER, BC BC V6N 2K7
CANADA



This is **Exhibit "D"** referred to in the Affidavit of Naishun Liu sworn before me at Beijing, PR China on this the 8 day of October, 2024.



A Notary Public for the People's Republic of China

A Commissioner for taking Affidavits for British Columbia

*SUSAN XIU XIAN YI
A Commissioner for Taking Affidavits
in BC Canada expiry date 2026-09-30*

*WOOD WIND LAW OFFICE
#300 - 1200 West 73rd Avenue
Vancouver, BC V6P 6G5 Canada
Tel 604-568-7070 Fax 604-266-8803*

Y1 

Wapiti Coking Coal Mines Corp.
BALANCE SHEET
As At August 31, 2022

	Current	Prior	Variance	%Var
ASSETS				
CURRENT ASSETS				
Cash and bank (Sch 2)	6,317.49	68,015.18	(61,697.69)	(90.71)
Short-term investment (Sch 12)	8,320.67	8,067.14	253.53	3.14
Due from related party - Qu Bo Liu	133,405.00	150,000.00	(16,595.00)	(11.06)
	<u>148,043.16</u>	<u>226,082.32</u>	<u>(78,039.16)</u>	<u>(34.52)</u>
OTHER ASSETS				
Coal licenses for Wapiti River project	415,315.00	298,720.00	116,595.00	39.03
Total other assets	<u>415,315.00</u>	<u>298,720.00</u>	<u>116,595.00</u>	<u>39.03</u>
TOTAL ASSETS	\$ <u>563,358.16</u>	\$ <u>524,802.32</u>	\$ <u>38,555.84</u>	<u>7.35</u>
LIABILITIES				
CURRENT LIABILITIES				
Accts payable & accruals (Sch 6)	4,362.75	4,362.75	0.00	0.00
	<u>4,362.75</u>	<u>4,362.75</u>	<u>0.00</u>	<u>0.00</u>
LONG-TERM DEBT				
Loan payable - Canada Dehua Drilling Ltd.	350,000.00	350,000.00	0.00	0.00
Loan payable - Shuangshi Liu	100,000.00	0.00	100,000.00	0.00
	<u>450,000.00</u>	<u>350,000.00</u>	<u>100,000.00</u>	<u>28.57</u>
Shareholder's loan (Sch 11)	111,811.37	173,415.44	(61,604.07)	(35.52)
SHAREHOLDER EQUITY				
CAPITAL STOCK				
Retained earnings at beginning	10,000.00	10,000.00	0.00	0.00
Retained earnings at beginning	(12,975.87)	(11,376.35)	(1,599.52)	14.06
Profit (loss) for the period	159.91	(1,599.52)	1,759.43	(110.00)
Total equity	<u>(2,815.96)</u>	<u>(2,975.87)</u>	<u>159.91</u>	<u>(5.37)</u>
TOTAL LIABILITIES AND EQUITY	\$ <u>563,358.16</u>	\$ <u>524,802.32</u>	\$ <u>38,555.84</u>	<u>7.35</u>

(Unaudited - See Notice to Reader)
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1. 2



Wapiti Coking Coal Mines Corp.
BALANCE SHEET
As At August 31, 2022

	Current	Prior	Variance	%Var
PROPERTY, PLANT AND EQUIPMENT - SCHEDULE 1				
CASH - SCHEDULE 2				
CIBC C\$ C/A # 46-27318	6,317.49	68,001.49	(61,684.00)	(90.71)
CIBC US\$ C/A# 05-68813	0.00	10.85	(10.85)	(100.00)
Foreign currency translation	0.00	2.84	(2.84)	(100.00)
	<u>\$ 6,317.49</u>	<u>\$ 68,015.18</u>	<u>\$ (61,697.69)</u>	<u>(90.71)</u>
PREPAIDS - SCHEDULE 3				
OTHER TAXES PAYABLE - SCHEDULE 4				
INCOME TAXES PAYABLE-SCHEDULE 5				
PAYABLES & ACCRUALS - SCHEDULE 6				
Accrued expenses - 2021	1,512.00	1,512.00	0.00	0.00
Accrued expenses - 2020	1,512.00	1,512.00	0.00	0.00
Accrued expenses - 2019	1,338.75	1,338.75	0.00	0.00
	<u>\$ 4,362.75</u>	<u>\$ 4,362.75</u>	<u>\$ 0.00</u>	<u>0.00</u>
PAYROLL PAYABLES - SCHEDULE 7				
CAPITAL STOCK - SCHEDULE 8				
Share capital	10,000.00	10,000.00	0.00	0.00
	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 0.00</u>	<u>0.00</u>
RETAINED EARNINGS - SCHEDULE 9				
Net income (loss) for period	159.91	(1,599.52)	1,759.43	(110.00)
	<u>\$ 159.91</u>	<u>\$ (1,599.52)</u>	<u>\$ 1,759.43</u>	<u>(110.00)</u>
INVESTMENT - SCHEDULE 10				
SHAREHOLDERS' LOAN - SCHEDULE 11				
Shareholder loan - CDI	111,654.04	173,264.04	(61,610.00)	(35.56)
Shareholder loan - CDI USD	120.00	120.00	0.00	0.00
FX - Shareholder loan - CDI USD	37.33	31.40	5.93	18.89
	<u>\$ 111,811.37</u>	<u>\$ 173,415.44</u>	<u>\$ (61,604.07)</u>	<u>(35.52)</u>
SHORT-TERM INVESTMENT - SCHEDULE 12				
Mutual funds - CIBC Imperial Investor #586-79648	8,320.67	8,067.14	253.53	3.14
	<u>\$ 8,320.67</u>	<u>\$ 8,067.14</u>	<u>\$ 253.53</u>	<u>3.14</u>
RECEIVABLES - SCHEDULE 13				
CAPITAL LEASE - SCHEDULE 14				
Long term - lease obligation				
MORTGAGE LOAN - SCHEDULE 15				

(Unaudited - See Notice to Reader)
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1. 2-1



Wapiti Coking Coal Mines Corp.
Net income (loss) for period
As At August 31, 2022

	Current	Prior	Variance	%Var
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(Unaudited - See Notice to Reader)
DRAFT FOR DISCUSSION PURPOSES ONLY

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1. 2-2



Wapiti Coking Coal Mines Corp.
STATEMENT OF INCOME
For the Period Ended August 31, 2022

	Current	%	Prior	%	Variance	%
OPERATING EXPENSES						
Accounting and legal	0.00	0.00	1,512.00	0.00	(1,512.00)	(100.00)
Bank interest & charges (Sch. 3)	87.69	0.00	186.99	0.00	(99.30)	(53.10)
Office expenses (Sch. 5)	0.00	0.00	150.44	0.00	(150.44)	(100.00)
	<u>87.69</u>	<u>0.00</u>	<u>1,849.43</u>	<u>0.00</u>	<u>(1,761.74)</u>	<u>(95.26)</u>
INCOME (LOSS) FROM OPERATIONS	(87.69)	0.00	(1,849.43)	0.00	1,761.74	(95.26)
OTHER INCOME (EXPENSE) (Sch. 6)	247.60	0.00	249.91	0.00	(2.31)	(0.92)
INCOME (LOSS) BEFORE TAXES	159.91	0.00	(1,599.52)	0.00	1,759.43	(110.00)
NET INCOME (LOSS) FOR THE PERIOD	<u>\$ 159.91</u>	<u>0.00</u>	<u>\$ (1,599.52)</u>	<u>0.00</u>	<u>\$ 1,759.43</u>	<u>(110.00)</u>

(Unaudited - See Notice to Reader)
DRAFT FOR DISCUSSION PURPOSES ONLY

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1. 3



Wapiti Coking Coal Mines Corp.
STATEMENT OF INCOME
For the Period Ended August 31, 2022

	Current	%	Prior	%	Variance	%
REVENUE - SCHEDULE 1						
COST OF SALES - SCHEDULE 2						
BANK INTEREST & CHARGES - SCH 3						
Bank charges	74.00	0.00	86.50	0.00	(12.50)	(14.45)
Bank charges - USD	10.85	0.00	79.65	0.00	(68.80)	(86.38)
FX - Bank charges - USD	2.84	0.00	20.84	0.00	(18.00)	(86.37)
	<u>\$ 87.69</u>	<u>0.00</u>	<u>\$ 186.99</u>	<u>0.00</u>	<u>\$ (99.30)</u>	<u>(53.10)</u>
WAGES AND BENEFITS - SCHEDULE 4						
OFFICE EXPENSES - SCHEDULE 5						
Office supplies	0.00	0.00	150.44	0.00	(150.44)	(100.00)
	<u>\$ 0.00</u>	<u>0.00</u>	<u>\$ 150.44</u>	<u>0.00</u>	<u>\$ (150.44)</u>	<u>(100.00)</u>
OTHER INCOME/EXPENSE - SCHEDULE 6						
Exchange gain (loss)	(5.93)	0.00	(2.66)	0.00	(3.27)	122.93
Investment income	253.53	0.00	252.57	0.00	0.96	0.38
	<u>\$ 247.60</u>	<u>0.00</u>	<u>\$ 249.91</u>	<u>0.00</u>	<u>\$ (2.31)</u>	<u>(0.92)</u>

(Unaudited - See Notice to Reader)
DRAFT FOR DISCUSSION PURPOSES ONLY

22

1. 3-1



This is Exhibit "E" referred to in the Affidavit of Naishun Liu sworn before me at Beijing, PR China on this the 8 day of October, 2024.



~~A Notary Public for the People's Republic of China~~

A Commissioner for taking Affidavits for British Columbia

*SUSAN XIU XIAN YI
A Commissioner for Taking Affidavits
in BC Canada expiry date 2026-09-30*

*WOOD WIND LAW OFFICE
#300 - 1200 West 73rd Avenue
Vancouver, BC V6P 6G5 Canada
Tel 604-568-7070 Fax 604-266-8803*

Yi 

**CANADIAN BULLMOOSE MINES CO., LTD.
AS AT DECEMBER 31, 2019**

Balance sheet
Income statement
Trial balance
General ledger listing
Journal Entry
Accounting schedules
 Bank reconciliations
 Prepaid expenses
 Deposit
 Fixed assets
 Accounts payable
 Wages payable
 Capital Stock

资产负债表
损益表
试算表
总分类账表
日記帳

银行存款余额调节表
预付费用
押金
固定资产
应付帐款
应付职工薪酬
实收资本



12:11 PM
13/01/20
Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
Balance Sheet
As of 31 December 2019

		31 Dec 19
ASSETS	资产	
Current Assets	流动资产:	
Chequing/Savings		
1002 · Cash at Bank		
10021 · Bank - BOC - CND	货币资金 - CND	79,811.79
10022 · Bank - BOC - USD		
100221 · Bank - BOC - USD	货币资金 - USD	42.31
100222 · Bank - BOC - USD EXCH	货币资金 - USD 外汇兑换	12.64
Total 10022 · Bank - BOC - USD		54.95
Total 1002 · Cash at Bank		79,866.74
Total Chequing/Savings	货币资金合计	79,866.74
Other Current Assets		
1123 · Prepaid expenses	预付费用	2,505,000.00
1221 · Other receivable	其他应收款	
12212 · Deposit	其他应收款押金	98,550.00
Total 1221 · Other receivable		98,550.00
Total Other Current Assets		2,603,550.00
Total Current Assets	流动资产合计	2,683,416.74
Fixed Assets	固定资产	
1601 · Capital assets		
16012 · Capital assets-non production		
160121 · Electronic & Comm. equip - cost	固定资产非生产用固定资产	1,450.30
160124 · Machinery & equipment - cost	电子及通讯 - 原价	6,024.41
Total 16012 · Capital assets-non production	专用设备 - 原价	7,474.71
Total 1601 · Capital assets		7,474.71
1602 · Accumulated amortization		
16022 · Accum amort - non production		
160221 · Elect. & Comm. equip-accum depn	累计折旧 - 非生产	-1,450.30
160224 · Machinery & equip - accum amort	电子及通讯 - 折旧	-4,196.72
Total 16022 · Accum amort - non production	专用设备 - 折旧	-5,647.02
Total 1602 · Accumulated amortization		-5,647.02
Total Fixed Assets		1,827.69
Other Assets	固定资产合计	
1604 · Construction in progress (CIP)		
16040 · CIP- Tumbler Ridge Coal Project	在建工程	
16045 · CIP-coal proj-deferred expenses	煤田项目	
160451 · CIP-coal proj-geology	煤田项目 - 待摊费用	43,655.10
160453 · CIP-coal proj-drilling	煤田项目 - 地质学	3,053,608.57
160454 · CIP-coal proj-env't assessment	煤田项目 - 钻探	11,706.97
160456 · CIP-coal proj-tunnel logging	煤田项目 - 环境评估	108,450.00
160460 · CIP-coal proj-road repair&maint	煤田项目 - 储层评价	782,863.11
160461 · CIP-coal proj-survey	煤田项目 - 道路维修与保养	3,641.33
160462 · CIP-coal proj-amortization	煤田项目 - 测呈	5,647.02
160465 · CIP-coal proj-freight	煤田项目 - 折旧	6,171.94
160466 · CIP-coal proj-field supplies	煤田项目 - 运费	1,065,063.64
160467 · CIP-coal proj-equipment rental	煤田项目 - 野外用品	174,874.04
1604692 · CIP-coal proj-equip transport	煤田项目 - 租设备	53,917.56
1604693 · CIP-coal proj-pipeline	煤田项目 - 设备运输	19,054.40
1604694 · CIP-coal proj-misc. equipment	煤田项目 - 管道	6,933.72
1604695 · CIP-coal proj-explorat'n tax Cr	煤田项目 - 杂项设备	-1,985,734.00

Canadian Bullmoose Mines Co., Ltd.
Balance Sheet
As of 31 December 2019

		<u>31 Dec 19</u>
160470 · CIP-coal proj-finance charge	煤田项目 - 探矿抵免税款	
1604701 · CIP-coal proj-bank charges	煤田项目 - 金融费用	1,766.37
1604702 · CIP-coal proj-foreign exch	煤田项目 - 银行费用	2,178,009.98
1604703 · CIP-coal proj-Interest income	煤田项目 - 外汇(收益)亏损	-31,420.28
1604704 · CIP-coal proj-Interest expenses	煤田项目 - 利息收入	2,632.02
Total 160470 · CIP-coal proj-finance charge	煤田项目 - 利息支出	2,150,988.09
160471 · CIP-coal proj-G&A		
1604711 · CIP-coal proj-consulting	煤田项目 - 咨询	120,614.65
1604713 · CIP-coal proj-travel	煤田项目 - 差旅费	2,190.79
1604714 · CIP-coal proj-accomodation	煤田项目 - 住宿费	233,038.11
1604715 · CIP-coal proj-airtickets	煤田项目 - 机票	25,245.77
1604716 · CIP-coal proj-auto repair&maint	煤田项目 - 汽车修理及保养	15,501.42
1604717 · CIP-coal proj-transportation	煤田项目 - 交通费	53,359.94
1604718 · CIP-coal proj-parking	煤田项目 - 停车费	92.00
1604720 · CIP-coal proj-meals	煤田项目 - 餐费	28,662.38
1604721 · CIP-coal proj-promotion	煤田项目 - 推广	553.84
1604722 · CIP-coal proj-office supply	煤田项目 - 办公用品	14,580.59
1604723 · CIP-coal proj-office furniture	煤田项目 - 办公家具	3,710.74
1604724 · CIP-coal proj-phone exp	煤田项目 - 电话费	11,971.20
1604725 · CIP-coal proj-rent & utilities	煤田项目 - 房租及水电费	111,054.76
1604726 · CIP-coal proj-employee furnitur	煤田项目 - 雇员家具	2,867.94
1604729 · CIP-coal proj-site cleaning	煤田项目 - 场地清理	51,308.52
1604730 · CIP-coal proj-first aid	煤田项目 - 急救	253,075.00
1604731 · CIP-coal proj-security service	煤田项目 - 保安	8,800.00
1604732 · CIP-coal proj-wages & benefits	煤田项目 - 实发工资	363,764.73
1604733 · CIP-coal proj-CPP employer	煤田项目 - 养老保险企业部分	16,514.27
1604734 · CIP-coal proj-EI employer	煤田项目 - 失业保险企业部分	8,912.25
1604735 · CIP-coal proj-WCB	煤田项目 - 工伤保险	22,563.44
1604739 · CIP-coal proj-employee supplies	煤田项目 - 雇员用品	46,300.75
1604740 · CIP-coad proj-hiring credit	煤田项目 - 雇佣优惠	-1,000.00
Total 160471 · CIP-coal proj-G&A	煤田项目 - 管理费用合计	1,393,683.09
Total 16045 · CIP-coal proj-deferred expenses		6,894,524.58
16048 · CIP - Coal -Reclamation	煤田项目 - 复垦	
160481 · CIP-Coal-reclam-construction	煤田项目 - 复垦 - 建设	198,400.00
160482 · CIP-Coal-reclam-material purch.	煤田项目 - 复垦 - 原料购买	12,391.00
160483 · CIP-Coal-reclam-project mgnt	煤田项目 - 复垦 - 项目管理	66,045.00
160484 · CIP-Coal-reclam-consulting	煤田项目 - 复垦 - 咨询	42,950.00
160485 · CIP-Coal-reclam-engineering	煤田项目 - 复垦 - 工程	15,678.75
160486 · CIP-Coal-reclam-field assessmt	煤田项目 - 复垦 - 场地评估	8,800.00
160487 · CIP-Coal-reclam-site cleaning	煤田项目 - 复垦 - 场地清理	10,886.00
160488 · CIP-Coal-reclam-equip. rental	煤田项目 - 复垦 - 租设备	2,982.50
160489 · CIP-Coal-reclam-first Aid	煤田项目 - 复垦 - 急救	10,200.00
1604891 · CIP-Coal-reclam-security	煤田项目 - 复垦 - 安全	3,600.00
1604892 · CIP-Coal-reclam-travel	煤田项目 - 复垦 - 差旅费	2,400.00
1604893 · CIP-Coal-reclam-meals	煤田项目 - 复垦 - 餐费	3,557.37
1604894 · CIP-Coal-reclam-accomodation	煤田项目 - 复垦 - 住宿费	15,564.05
1604895 · CIP-Coal-reclam-airtickets	煤田项目 - 复垦 - 机票	2,523.32
1604898 · CIP-Coal-reclam-survey	煤田项目 - 复垦 - 测量	39,765.60
Total 16048 · CIP - Coal -Reclamation	煤田项目 - 复垦费用合计	435,743.59
Total 16040 · CIP- Tumbler Ridge Coal Project		7,330,268.17

12:11 PM
13/01/20
Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
Balance Sheet
As of 31 December 2019

		31 Dec 19
Total 1604 · Construction in progress (CIP)		7,330,268.17
Total Other Assets	其它资产合计	7,330,268.17
TOTAL ASSETS	资产合计	#####
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2241 · Other payables		
22413 · C/A with Dehua	往来账款 - 德华	36,919.74
22414 · C/A with Hebei	往来账款 - 河北	-25.00
22415 · C/A with Zhonghe	往来账款 - 中和	-51.00
22417 · Other payables - ZH USD	其它应付款-中和 美元	3,922,000.00
22418 · Other payables - ZH USD EXCH	其它应付款-中和 美元汇率调整	1,171,893.60
22419 · Other payables - Heibel USD	其它应付款-河北 美元汇率	1,920,000.00
22420 · Other payables - Heibel USD EXC	其它应付款-河北 美元汇率调整	573,696.00
Total 2241 · Other payables		<u>7,624,433.34</u>
Total Other Current Liabilities		<u>7,624,433.34</u>
Total Current Liabilities	流动负债合计	<u>7,624,433.34</u>
Total Liabilities	负债合计	<u>7,624,433.34</u>
Equity	所有者权益：	
4001 · Common shares	实收资本	2,447,304.00
4104 · Retained earnings	未分配利润	-65,383.00
Net Income	净利润	9,158.26
Total Equity	所有者权益合计	<u>2,391,079.26</u>
TOTAL LIABILITIES & EQUITY	负债和所有者权益总计：	#####

1:15 PM
13/01/20
Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
Profit & Loss
December 2019

		<u>Dec 19</u>	<u>Jan - Dec 19</u>
Ordinary Income/Expense			
Income			
6002 · Interest Income	利息收入	0.00	37,326.44
Total Income		<u>0.00</u>	<u>37,326.44</u>
Gross Profit		0.00	37,326.44
Expense			
6602 · G&A expenses			
66022 · Accounting & audit	会计及审计费用	0.00	1,425.00
66023 · Legal	法律费用	0.00	312.39
Total 6602 · G&A expenses		<u>0.00</u>	<u>1,737.39</u>
Total Expense		<u>0.00</u>	<u>1,737.39</u>
Net Ordinary Income		0.00	35,589.05
Other Income/Expense			
Other Expense			
6700 · Foreign exchange (gain) loss	外汇(收益)亏损	1.28	26,430.79
Total Other Expense		<u>1.28</u>	<u>26,430.79</u>
Net Other Income		<u>-1.28</u>	<u>-26,430.79</u>
Net Income		<u><u>-1.28</u></u>	<u><u>9,158.26</u></u>

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13/01/20
Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
Trial Balance
As of 31 December 2019

		31 Dec 19	
		Debit	Credit
10021 · Bank - BOC - CND	货币资金 - CND	79,811.79	
100221 · Bank - BOC - USD	货币资金 - USD	42.31	
100222 · Bank - BOC - USD EXCH	货币资金 - USD 外汇兑换	12.64	
100231 · Term deposit - USD	定期存款 - USD	0.00	
100232 · Term deposit - USD EXCH	定期存款 - USD 外汇兑换	0.00	
100233 · Term Deposit - BOC - CDN	定期存款 - CND	0.00	
1123 · Prepaid expenses	预付费用	2,505,000.00	
1124 · Interest receivable	应收利息款	0.00	
12211 · GST/HST receivable	应收退税款	0.00	
12212 · Deposit	其他应收款押金	98,550.00	
122131 · Due from/to Richard Linster		0.00	
122132 · Due from/to Chunli He		0.00	
122134 · Due from/to Shengfu Huang		0.00	
122136 · Due from/to Hongyong Wu		0.00	
122138 · Due from/to Huiying Deng		0.00	
122139 · Due from/to Max Qin		0.00	
1221391 · Due from/to Lin Zhao		0.00	
1221392 · Due from/to Yunfan Zhang		0.00	
1221393 · Due from/to Gerry Hergott		0.00	
1221394 · Due from/to Jiang Wang		0.00	
1221395 · Due from/to Chang Li Li		0.00	
1221396 · Due from/to Wei Huang		0.00	
1221397 · Due from/to Jian Wang		0.00	
1221411 · Other receivables - Hebei CND	其他应收款 - 河北 - CND	0.00	
1221412 · Other receivables - Hebei USD	其他应收款 - 河北 - USD	0.00	
1221413 · Other receivables - Hebei USD EX	其他应收款 - 河北 - USD 外汇兑换	0.00	
1221421 · Other receivables - ZH CND	其他应收款 - 中和 - CND	0.00	
1221422 · Other receivables - ZH USD	其他应收款 - 中和 - USD	0.00	
1221423 · Other receivables - ZH USD EX	其他应收款 - 中和 - USD 外汇兑换	0.00	
160121 · Electronic & Comm. equip - cost	电子及通讯 - 原价	1,450.30	
160124 · Machinery & equipment - cost	专用设备 - 原价	6,024.41	
160221 · Elect. & Comm. equip-accum dephn	电子及通讯 - 折旧		1,450.30
160224 · Machinery & equip - accum amort	专用设备 - 折旧		4,196.72
160451 · CIP-coal proj-geology	煤田项目 - 地质学	43,655.10	
160453 · CIP-coal proj-drilling	煤田项目 - 钻探	3,053,608.57	
160454 · CIP-coal proj-env't assessment	煤田项目 - 环境评估	11,706.97	
160456 · CIP-coal proj-tunnel logging	煤田项目 - 储层评价	108,450.00	
160460 · CIP-coal proj-road repair&maint	煤田项目 - 道路维修与保养	782,863.11	
160461 · CIP-coal proj-survey	煤田项目 - 测量	3,641.33	
160462 · CIP-coal proj-amortization	煤田项目 - 折旧	5,647.02	
160465 · CIP-coal proj-freight	煤田项目 - 运费	6,171.94	
160466 · CIP-coal proj-field supplies	煤田项目 - 野外用品	1,065,063.64	
160467 · CIP-coal proj-equipment rental	煤田项目 - 租设备	174,874.04	
1604692 · CIP-coal proj-equip transport	煤田项目 - 设备运输	53,917.56	
1604693 · CIP-coal proj-plpeline	煤田项目 - 管道	19,054.40	
1604694 · CIP-coal proj-misc. equipment	煤田项目 - 杂项设备	6,933.72	
1604695 · CIP-coal proj-explorat'n tax Cr	煤田项目 - 探矿抵免税收		1,985,734.00
1604701 · CIP-coal proj-bank charges	煤田项目 - 银行费用	1,766.37	
1604702 · CIP-coal proj-foreign exch	煤田项目 - 外汇(收益)亏损	2,178,009.98	

1:16 PM
13/01/20
Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
Trial Balance
As of 31 December 2019

		31 Dec 19	
		Debit	Credit
1604703 · CIP-coal proj-interest income	煤田项目 - 利息收入		31,420.28
1604704 · CIP-coal proj-interest expenses	煤田项目 - 利息支出	2,632.02	
1604711 · CIP-coal proj-consulting	煤田项目 - 咨询	120,614.65	
1604713 · CIP-coal proj-travel	煤田项目 - 差旅费	2,190.79	
1604714 · CIP-coal proj-accommodation	煤田项目 - 住宿费	233,038.11	
1604715 · CIP-coal proj-airtickets	煤田项目 - 机票	25,245.77	
1604716 · CIP-coal proj-auto repair&maint	煤田项目 - 汽车修理及保养	15,501.42	
1604717 · CIP-coal proj-transportation	煤田项目 - 交通费	53,359.94	
1604718 · CIP-coal proj-parking	煤田项目 - 停车费	92.00	
1604720 · CIP-coal proj-meals	煤田项目 - 餐费	28,662.38	
1604721 · CIP-coal proj-promotion	煤田项目 - 推广	553.84	
1604722 · CIP-coal proj-office supply	煤田项目 - 办公用品	14,580.59	
1604723 · CIP-coal proj-office furniture	煤田项目 - 办公家具	3,710.74	
1604724 · CIP-coal proj-phone exp	煤田项目 - 电话费	11,971.20	
1604725 · CIP-coal proj-rent & utilities	煤田项目 - 房租及水电费	111,054.76	
1604726 · CIP-coal proj-employee furnitur	煤田项目 - 雇员家具	2,867.94	
1604729 · CIP-coal proj-site cleaning	煤田项目 - 场地清理	51,308.52	
1604730 · CIP-coal proj-first aid	煤田项目 - 急救	253,075.00	
1604731 · CIP-coal proj-security service	煤田项目 - 保安	8,800.00	
1604732 · CIP-coal proj-wages & benefits	煤田项目 - 实发工资	363,764.73	
1604733 · CIP-coal proj-CPP employer	煤田项目 - 养老保险企业部分	16,514.27	
1604734 · CIP-coal proj-EI employer	煤田项目 - 失业保险企业部分	8,912.25	
1604735 · CIP-coal proj-WCB	煤田项目 - 工伤保险	22,563.44	
1604739 · CIP-coal proj-employee supplies	煤田项目 - 雇员用品	46,300.75	
1604740 · CIP-coal proj-hiring credit	煤田项目 - 雇佣优惠		1,000.00
160481 · CIP-Coal-reclam-construction	煤田项目 - 复垦 - 建设	198,400.00	
160482 · CIP-Coal-reclam-material purch.	煤田项目 - 复垦 - 原料购买	12,391.00	
160483 · CIP-Coal-reclam-project mgnt	煤田项目 - 复垦 - 项目管理	66,045.00	
160484 · CIP-Coal-reclam-consulting	煤田项目 - 复垦 - 咨询	42,950.00	
160485 · CIP-Coal-reclam-engineering	煤田项目 - 复垦 - 工程	15,678.75	
160486 · CIP-Coal-reclam-field assessmt	煤田项目 - 复垦 - 场地评估	8,800.00	
160487 · CIP-Coal-reclam-site cleaning	煤田项目 - 复垦 - 场地清理	10,886.00	
160488 · CIP-Coal-reclam-equip. rental	煤田项目 - 复垦 - 租设备	2,982.50	
160489 · CIP-Coal-reclam-first Aid	煤田项目 - 复垦 - 急救	10,200.00	
1604891 · CIP-Coal-reclam-security	煤田项目 - 复垦 - 安全	3,600.00	
1604892 · CIP-Coal-reclam-travel	煤田项目 - 复垦 - 差旅费	2,400.00	
1604893 · CIP-Coal-reclam-meals	煤田项目 - 复垦 - 餐费	3,557.37	
1604894 · CIP-Coal-reclam-accomodation	煤田项目 - 复垦 - 住宿费	15,564.05	
1604895 · CIP-Coal-reclam-airtickets	煤田项目 - 复垦 - 机票	2,523.32	
1604898 · CIP-Coal-reclam-survey	煤田项目 - 复垦 - 测量	39,765.60	
2202 · Accounts Payable		0.00	
2191 · Accrued liabilities		0.00	
22111 · Wages payable-wages		0.00	
22112 · CPP payable-employer		0.00	
22113 · EI payable-employer		0.00	
22211 · Indv. income tax-employee		0.00	
22411 · Wages payable-CPP employee		0.00	
22412 · Wages payable-EI employee		0.00	
22413 · C/A with Dehua	往来账款 - 德华		36,919.74

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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
Trial Balance
As of 31 December 2019

		31 Dec 19	
		Debit	Credit
22414 · C/A with Hebei	往來賬款 - 河北	25.00	
22415 · C/A with Zhonghe	往來賬款 - 中和	51.00	
22417 · Other payables - ZH USD	其它應付款-中和 美元		3,922,000.00
22418 · Other payables - ZH USD EXCH	其它應付款-中和 美元匯率調整		1,171,893.60
22419 · Other payables - Heibel USD	其它應付款-河北 美元匯率		1,920,000.00
22420 · Other payables - Heibel USD EXC	其它應付款-河北 美元匯率調整		573,696.00
4001 · Common shares	實收資本		2,447,304.00
4104 · Retained earnings	未分配利潤	65,383.00	
6002 · Interest income	利息收入		37,326.44
66022 · Accounting & audit	會計及審計費用	1,425.00	
66023 · Legal	法律費用	312.39	
6700 · Foreign exchange (gain) loss	外匯(收益)虧損	26,430.79	
TOTAL	合計	<u>71,127.17</u>	<u>71,127.17</u>



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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
General Ledger
As of 31 December 2019

1001 - Cash
Total 1001 - Cash
1002 - Cash at Bank
10021 - Bank - BOC - CND

Date	Num	Name	Memo	Amount	Balance
					0.00
					0.00
					2,385,958.19
					55,808.44
2019-02-01		Bank of China (Canada)	Credit Interest for 01/2019	14.22	55,822.66
2019-03-01		Bank of China (Canada)	credit interest income 02/2019	12.85	55,835.51
2019-04-01		Bank of China (Canada)	audit confirmation fee	-30.00	55,805.51
2019-04-01		Bank of China (Canada)	credit interest income 03/2019	14.23	55,819.74
2019-05-01		Bank of China (Canada)	credit interest income 04/2019	13.76	55,833.50
2019-05-08	303298	Jin Kuang	bookkeeping services for Nov-Dec 2018	-175.00	55,658.50
2019-05-08		Bank of China (Canada)	Office check fee	-8.50	55,650.00
2019-06-01			credit interest income 05/2019	14.19	55,664.19
2019-06-24	303624	Elaine Cheung Law Corp	pymt for Inv# - 2019 annual report filing	-324.89	55,339.30
2019-06-24		Bank of China (Canada)	Office check fee	-8.50	55,330.80
2019-07-01		Bank of China (Canada)	credit interest income 06/2019	13.71	55,344.51
			pymt for Inv# 3399 prepare 2018 T2		
2019-07-02	303662	FZ & Associates CPAs Ltd	corporate income tax return	-1,312.50	54,032.01
2019-07-02		Bank of China (Canada)	Office check fee	-8.50	54,023.51
			GST refund for the period from Apr 1		
2019-07-22		Receiver General	2019-Jun 30 2019	12.50	54,036.01
2019-08-01		Bank of China (Canada)	credit interest income 07/2019	13.78	54,049.79
2019-08-09		Bank of China (Canada)	bank confirmation fee	-30.00	54,019.79
2019-08-09		Bank of China (Canada)	bank confirmation fee	-30.00	53,989.79
2019-09-01		Bank of China (Canada)	credit interest income 08/2019	13.76	54,003.55
2019-09-04		Bank of China (Canada)	bank confirmation fee	-30.00	53,973.55
2019-09-04		Bank of China (Canada)	bank confirmation fee	-30.00	53,943.55
2019-09-04		Bank of China (Canada)	bank charge - courier	-60.00	53,883.55
			To record the redemption of term deposit -		
2019-09-27		Bank of China (Canada)	principal+interest	1,675,260.00	1,729,143.55
			US exchange US\$ 1, 240,600.00 @		
2019-09-27		Bank of China (Canada)	1.3295	-1,649,377.70	79,765.85
2019-09-27		Bank of China (Canada)	bank charge	-4.00	79,761.85
2019-09-27		Bank of China (Canada)	bank charge	-11.00	79,750.85
2019-09-27		HBIS Group Int'l Holding Co., Ltd.	funds transfer to Hebei CDNS\$ 25.00	-25.00	79,725.85
2019-09-27		Canada Zhonghe Inv't Ltd	funds transfer to Zhonghe CND\$ 51.00	-51.00	79,674.85
2019-10-01		Bank of China (Canada)	credit interest income 09/2019	14.14	79,688.99

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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
General Ledger

Total 10021 · Bank - BOC - CND
10022 · Bank - BOC - USD
100221 · Bank - BOC - USD

Total 100221 · Bank - BOC - USD
100222 · Bank - BOC - USD EXCH

Date	Num	Name	As of 31 December 2019	Amount	Balance
2019-11-01		Bank of China (Canada)	credit interest income 10/2019	20.30	79,709.29
2019-11-04		Receiver General	GST refund for July - Sept, 2019	62.50	79,771.79
2019-12-01		Bank of China (Canada)	credit interest income 11/2019	19.67	79,791.46
2019-12-31		Bank of China (Canada)	credit interest income 12/2019	20.33	79,811.79
				<u>24,003.35</u>	<u>79,811.79</u>
					14.61
					10.71
2019-09-27		Bank of China (Canada)	To record the redemption of term deposit - principal+interest	517,430.62	517,441.33
2019-09-27		Bank of China (Canada)	US exchange US\$ 1, 240,600.00 @ 1.3295	1,240,600.00	1,758,041.33
2019-09-27		HBIS Group Int'l Holding Co., Ltd.	funds transfer to Hebei USDS 580,000.00 @ 1.3249 Sept 27, 2019	-580,000.00	1,178,041.33
2019-09-30		Canada Zhonghe Inv't Ltd	funds transfer to Zhonghe USDS 1,178,000.00@ 1.3243 Sept 30, 2019	-1,178,000.00	41.33
2019-10-01		Bank of China (Canada)	credit interest income 09/2019 US\$ 0.98@1.3244 Oct 1, 2019	0.98	42.31
				<u>31.60</u>	<u>42.31</u>
					3.90
2019-01-31			adj exch diff US\$10.71@1.144 01.31.2019	-0.53	3.37
2019-02-28			adj exch diff US\$10.71@1.3169 02.28.2019	0.02	3.39
2019-03-31			adj exch diff US\$10.71@1.3363 03.31.2019	0.21	3.60
2019-04-30			adj exch diff US\$10.71@1.3423 04.30.2019	0.07	3.67
2019-05-31			adj exch diff US\$10.71@1.3527 05.31.2019	0.11	3.78
2019-06-30			adj exch diff US\$10.71@1.3087 06.30.2019	-0.47	3.31
2019-07-31			adj exch diff US\$10.71@1.3148 07.31.2019	0.06	3.37
2019-08-31			adj exch diff US\$10.71@1.3295 08.31.2019	0.16	3.53
2019-09-27		Bank of China (Canada)	To record the redemption of term deposit - principal+interest	166,690.76	166,694.29

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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance
2019-09-27		Bank of China (Canada)	US exchange USS 1, 240,600.00 @ 1.3295	408,777.70	575,471.99
2019-09-27		HBIS Group Int'l Holding Co., Ltd.	funds transfer to Habel USD\$ 580,000.00 @ 1.3249 Sept 27, 2019	-188,442.00	387,029.99
2019-09-30		Canada Zhonghe Inv'l Ltd	funds transfer to Zhonghe USD\$ 1,178,000.00@ 1.3243 Sept 30, 2019	-382,025.40	5,004.59
2019-09-30			adj exch diff US 41.33@1.3243 Sept 30, 2019	-4,991.19	13.40
2019-10-01		Bank of China (Canada)	credit Interest Income 09/2019 USS 0.98@1.3244 Oct 1, 2019	0.32	13.72
2019-10-31			adj exch diff US 42.31@1.3160 Oct 31, 2019	-0.35	13.37
2019-11-30			adj exch diff US 42.31@1.3289 Nov 30, 2019	0.55	13.92
2019-12-31			adj exch diff US 42.31@1.2988 Dec 31, 2019	-1.28	12.64
Total 100222 · Bank - BOC - USD EXCH				8.74	12.64
10022 · Bank - BOC - USD - Other					0.00
Total 10022 · Bank - BOC - USD - Other					0.00
Total 10022 · Bank - BOC - USD				40.34	54.95
10023 · Term deposit - BOC					2,330,135.14
100231 · Term deposit - USD					505,890.00
2019-09-27		Bank of China (Canada)	To record the redemption of term deposit - principal	-505,890.00	0.00
Total 100231 · Term deposit - USD				-505,890.00	0.00
100232 · Term deposit - USD EXCH					184,245.14
2019-01-31			adj exch diff US\$505,890@1.3144 01.31.2019	-25,193.32	159,051.82
2019-02-28			adj exch diff US\$505,890@1.3169 02.28.2019	1,264.72	160,316.54
2019-03-31			adj exch diff US\$505,890@1.3363 03.31.2019	9,814.27	170,130.81
2019-04-30			adj exch diff US\$505,890@1.3423 04.30.2019	3,035.34	173,166.15
2019-05-31			adj exch diff US 505,890@1.3527 05.31.2019	5,261.25	178,427.40
2019-06-30			adj exch diff US 505,890@1.3087 06.30.2019	-22,259.16	156,168.24

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Canadian Bullmoose Mines Co., Ltd.
General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance
2019-07-31			adj exch diff US\$ 505,890@1.3148 07.31.2019	3,085.93	159,254.17
2019-08-31			adj exch diff US\$ 505,890@1.3295 08.31.2019	7,436.59	166,690.76
2019-09-27		Bank of China (Canada)	To record the redemption of term deposit - principal	-166,690.76	0.00
Total 100232 · Term deposit - USD EXCH				-184,245.14	0.00
100233 · Term Deposit - BOC - CDN					1,640,000.00
2019-09-27		Bank of China (Canada)	To record the redemption of term deposit - principal	-1,640,000.00	0.00
Total 100233 · Term Deposit - BOC - CDN				-1,640,000.00	0.00
10023 · Term deposit - BOC - Other					0.00
Total 10023 · Term deposit - BOC - Other					0.00
Total 10023 · Term deposit - BOC				-2,330,135.14	0.00
10024 · Bank - HSBC - CND					0.00
Total 10024 · Bank - HSBC - CND					0.00
10025 · Term deposit - HSCB - CND					0.00
Total 10025 · Term deposit - HSCB - CND					0.00
1002 · Cash at Bank - Other					0.00
Total 1002 · Cash at Bank - Other					0.00
Total 1002 · Cash at Bank				-2,306,091.45	79,866.74
1122 · Accounts receivable					0.00
Total 1122 · Accounts receivable					0.00
1123 · Prepaid expenses					2,505,000.00
Total 1123 · Prepaid expenses					2,505,000.00
1124 · Interest receivable					13,357.95
2019-01-31		Bank of China (Canada)	Accrued Interest CDN\$1.64m 01/2019	2,994.68	16,352.63
2019-01-31		Bank of China (Canada)	Accrued Interest USD\$505,890 01/2019 @1.3144 01.31.2019	1,270.68	17,623.31
2019-01-31			adj exch diff US\$3,960.50@1.3144 01.31.2019	-149.09	17,474.22
2019-02-28		Bank of China (Canada)	Accrued Interest CDN\$1.64m 02/2019	2,704.88	20,179.10
2019-02-28		Bank of China (Canada)	Accrued Interest USD\$505,890 02/2019 @1.3169 02.28.2019	1,149.89	21,328.99
2019-02-28			adj exch diff US\$4,833.68@1.3169 02.28.2019	9.90	21,338.89
2019-03-31		Bank of China (Canada)	Accrued Interest CDN\$1.64m 03/2019	2,994.68	24,333.57
2019-03-31		Bank of China (Canada)	Accrued Interest USD\$505,890 03/2019 @1.3363 03.31.2019	1,291.85	25,625.42

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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance
		1221397 · Due from/to Jian Wang			0.00
		Total 1221397 · Due from/to Jian Wang			0.00
		12213 · Due from/to employees - Other			0.00
		Total 12213 · Due from/to employees - Other			0.00
		Total 12213 · Due from/to employees			0.00
		12214 · Other receivables			0.00
		122141 · Other receivables - Hebei			0.00
		1221411 · Other receivables - Hebei CND			0.00
2019-09-27		HBIS Group Int'l Holding Co., Ltd.	funds transfer to Hebei CDNS 25.00	25.00	25.00
2019-12-31		Hebei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	-25.00	0.00
		Total 1221411 · Other receivables - Hebei CND		0.00	0.00
		1221412 · Other receivables - Hebei USD			0.00
2019-09-27		HBIS Group Int'l Holding Co., Ltd.	funds transfer to Hebei USDS 580,000.00 @ 1.3249 Sept 27, 2019	580,000.00	580,000.00
2019-12-31		Hebei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	-580,000.00	0.00
		Total 1221412 · Other receivables - Hebei USD		0.00	0.00
		1221413 · Other receivables- Hebei USD EX			0.00
2019-09-27		HBIS Group Int'l Holding Co., Ltd.	funds transfer to Hebei USDS 580,000.00 @ 1.3249 Sept 27, 2019	188,442.00	188,442.00
2019-12-31		Hebei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	-188,442.00	0.00
		Total 1221413 · Other receivables- Hebei USD EX		0.00	0.00
		122141 · Other receivables - Hebei - Other			0.00
		Total 122141 · Other receivables - Hebei - Other			0.00
		Total 122141 · Other receivables - Hebei		0.00	0.00
		122142 · Other receivables - Zhonghe			0.00
		1221421 · Other receivables - ZH CND			0.00
2019-09-27		Canada Zhonghe Inv't Ltd	funds transfer to Zhonghe CND\$ 51.00	51.00	51.00
2019-12-31		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	-51.00	0.00
		Total 1221421 · Other receivables - ZH CND		0.00	0.00
		1221422 · Other receivables - ZH USD			0.00
2019-09-30		Canada Zhonghe Inv't Ltd	funds transfer to Zhonghe USDS 1,178,000.00@ 1.3243 Sept 30, 2019	1,178,000.00	1,178,000.00
2019-12-31		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	-1,178,000.00	0.00

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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.

General Ledger

		As of 31 December 2019		Amount	Balance
Date	Num	Name			
		Total 1221422 · Other receivables - ZH USD		0.00	0.00
		1221423 · Other receivables - ZH USD EX			0.00
2019-09-30		Canada Zhonghe Inv1 Ltd	funds transfer to Zhonghe USDS 1,178,000.00@ 1.3243 Sept 30, 2019	382,025.40	382,025.40
2019-12-31		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	-382,025.40	0.00
		Total 1221423 · Other receivables - ZH USD EX		0.00	0.00
		122142 · Other receivables - Zhonghe - Other			0.00
		Total 122142 · Other receivables - Zhonghe - Other			0.00
		Total 122142 · Other receivables - Zhonghe		0.00	0.00
		12214 · Other receivables - Other			0.00
		Total 12214 · Other receivables - Other			0.00
		Total 12214 · Other receivables		0.00	0.00
		1221 · Other receivable - Other			0.00
		Total 1221 · Other receivable - Other			0.00
		Total 1221 · Other receivable		0.00	98,550.00
		1601 · Capital assets			7,474.71
		16012 · Capital assets-non production			7,474.71
		160121 · Electronic & Comm. equip - cost			1,450.30
		Total 160121 · Electronic & Comm. equip - cost			1,450.30
		160122 · Vehicle - cost			0.00
		Total 160122 · Vehicle - cost			0.00
		160123 · Equipment and appliances - cost			0.00
		Total 160123 · Equipment and appliances - cost			0.00
		160124 · Machinery & equipment - cost			6,024.41
		Total 160124 · Machinery & equipment - cost			6,024.41
		16012 · Capital assets-non production - Other			0.00
		Total 16012 · Capital assets-non production - Other			0.00
		Total 16012 · Capital assets-non production			7,474.71
		1601 · Capital assets - Other			0.00
		Total 1601 · Capital assets - Other			0.00
		Total 1601 · Capital assets			7,474.71
		1602 · Accumulated amortization			-5,057.28
		16022 · Accum amort - non production			-5,057.28
		160221 · Elect. & Comm. equip-accum depn			-1,432.84
2019-01-31			Amortization for 01/2019 - elect & comm equip	-9.78	-1,442.82

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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance
2019-02-28			Amortization for 02/2019 - elect & comm equip	-7.68	-1,450.30
		Total 160221 · Elect. & Comm. equip-accum depre		-17.46	-1,450.30
		160222 · Vehicle - accum amort			0.00
		Total 160222 · Vehicle - accum amort			0.00
		160223 · Equip & appliances- accum amort			0.00
		Total 160223 · Equip & appliances- accum amort			0.00
		160224 · Machinery & equip - accum amort			-3,624.44
2019-01-31			Amortization for 01/2019 - elect & comm equip	-47.69	-3,672.13
2019-02-28			Amortization for 02/2019 - elect & comm equip	-47.69	-3,719.82
2019-03-31			Amortization for 03/2018 - mach & equip	-47.69	-3,767.51
2019-04-30			Amortization for 04/2018 - mach & equip	-47.69	-3,815.20
2019-05-31			Amortization for 05/2018 - mach & equip	-47.69	-3,862.89
2019-06-30			Amortization for 06/2018 - mach & equip	-47.69	-3,910.58
2019-07-31			Amortization for 07/2018 - mach & equip	-47.69	-3,958.27
2019-08-31			Amortization for 08/2018 - mach & equip	-47.69	-4,005.96
2019-09-30			Amortization for 09/2019 - mach & equip	-47.69	-4,053.65
2019-10-31			Amortization for 10/2019 - mach & equip	-47.69	-4,101.34
2019-11-30			Amortization for 11/2019 - mach & equip	-47.69	-4,149.03
2019-12-31			Amortization for 12/2019 - mach & equip	-47.69	-4,196.72
		Total 160224 · Machinery & equip - accum amort		-572.28	-4,196.72
		16022 · Accum amort - non production - Other			0.00
		Total 16022 · Accum amort - non production - Other			0.00
		Total 16022 · Accum amort - non production		-589.74	-5,647.02
		1602 · Accumulated amortization - Other			0.00
		Total 1602 · Accumulated amortization - Other			0.00
		Total 1602 · Accumulated amortization		-589.74	-5,647.02
		1511 · Long term equity investment			0.00
		Total 1511 · Long term equity investment			0.00
		1512 · Impairment of LT equity inv			0.00
		Total 1512 · Impairment of LT equity inv			0.00
		1521 · Investment property			0.00
		Total 1521 · Investment property			0.00
		1531 · Long term receivables			0.00
		Total 1531 · Long term receivables			0.00

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Canadian Bullmoose Mines Co., Ltd.

General Ledger

As of 31 December 2019

Date	Num	Name	Amount	Balance
		1603 · Impairment of capital assets		0.00
		Total 1603 · Impairment of capital assets		0.00
		1604 · Construction in progress (CIP)		5,163,277.17
		16040 · CIP- Tumbler Ridge Coal Project		5,163,277.17
		16041 · CIP-coal proj- equip purchase		0.00
		Total 16041 · CIP-coal proj- equip purchase		0.00
		16042 · CIP-coal proj-civil engineering		0.00
		Total 16042 · CIP-coal proj-civil engineering		0.00
		16043 · CIP-coal proj-installations		0.00
		Total 16043 · CIP-coal proj-installations		0.00
		16044 · CIP-coal proj-prop pymt		0.00
		Total 16044 · CIP-coal proj-prop pymt		0.00
		16045 · CIP-coal proj-deferred expenses		4,727,533.58
		160451 · CIP-coal proj-geology		43,655.10
		Total 160451 · CIP-coal proj-geology		43,655.10
		160452 · CIP-coal proj-Project mgmt		0.00
		Total 160452 · CIP-coal proj-Project mgmt		0.00
		160453 · CIP-coal proj-drilling		3,053,608.57
		Total 160453 · CIP-coal proj-drilling		3,053,608.57
		160454 · CIP-coal proj-env't assessment		11,706.97
		Total 160454 · CIP-coal proj-env't assessment		11,706.97
		160455 · CIP-coal proj-excavation		0.00
		Total 160455 · CIP-coal proj-excavation		0.00
		160456 · CIP-coal proj-tunnel logging		108,450.00
		Total 160456 · CIP-coal proj-tunnel logging		108,450.00
		160457 · CIP-coal proj-feasibility asse		0.00
		Total 160457 · CIP-coal proj-feasibility asse		0.00
		160458 · CIP-coal proj-methane desorb st		0.00
		Total 160458 · CIP-coal proj-methane desorb st		0.00
		160459 · CIP-coal proj-engineering		0.00
		Total 160459 · CIP-coal proj-engineering		0.00
		160460 · CIP-coal proj-road repair&maint		782,863.11
		Total 160460 · CIP-coal proj-road repair&maint		782,863.11
		160461 · CIP-coal proj-survey		3,641.33
		Total 160461 · CIP-coal proj-survey		3,641.33
		160462 · CIP-coal proj-amortization		5,057.28

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Canadian Bullmoose Mines Co., Ltd.
General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance
2019-01-31			Amortization for 01/2019 - elect & comm equip	9.78	5,067.06
2019-01-31			Amortization for 01/2019 - elect & comm equip	47.69	5,114.75
2019-02-28			Amortization for 02/2019 - elect & comm equip	7.68	5,122.43
2019-02-28			Amortization for 02/2019 - elect & comm equip	47.69	5,170.12
2019-03-31			Amortization for 03/2018 - mach & equip	47.69	5,217.81
2019-04-30			Amortization for 04/2018 - mach & equip	47.69	5,265.50
2019-05-31			Amortization for 05/2018 - mach & equip	47.69	5,313.19
2019-06-30			Amortization for 06/2018 - mach & equip	47.69	5,360.88
2019-07-31			Amortization for 07/2018 - mach & equip	47.69	5,408.57
2019-08-31			Amortization for 08/2018 - mach & equip	47.69	5,456.26
2019-09-30			Amortization for 09/2019 - mach & equip	47.69	5,503.95
2019-10-31			Amortization for 10/2019 - mach & equip	47.69	5,551.64
2019-11-30			Amortization for 11/2019 - mach & equip	47.69	5,599.33
2019-12-31			Amortization for 12/2019 - mach & equip	47.69	5,647.02
				589.74	5,647.02
		Total 160462 · CIP-coal proj-amortization			0.00
		160463 · CIP-coal proj-mapping			0.00
		Total 160463 · CIP-coal proj-mapping			0.00
		160464 · CIP-coal proj-recording fee			0.00
		Total 160464 · CIP-coal proj-recording fee			0.00
		160465 · CIP-coal proj-freight			6,171.94
		Total 160465 · CIP-coal proj-freight			6,171.94
		160466 · CIP-coal proj-field supplies			1,065,063.64
		Total 160466 · CIP-coal proj-field supplies			1,065,063.64
		160467 · CIP-coal proj-equipment rental			174,874.04
		Total 160467 · CIP-coal proj-equipment rental			174,874.04
		160468 · CIP-coal proj-report prep.			0.00
		Total 160468 · CIP-coal proj-report prep.			0.00
		160469 · CIP-coal proj-inspection fee			0.00
		Total 160469 · CIP-coal proj-inspection fee			0.00
		1604691 · CIP-coal proj-assay			0.00
		Total 1604691 · CIP-coal proj-assay			0.00
		1604692 · CIP-coal proj-equip transport			53,917.56
		Total 1604692 · CIP-coal proj-equip transport			53,917.56



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Canadian Bullmoose Mines Co., Ltd.

General Ledger

As of 31 December 2019

	Date	Num	Name		Amount	Balance
1604693 · CIP-coal proj-pipeline						19,054.40
Total 1604693 · CIP-coal proj-pipeline						19,054.40
1604694 · CIP-coal proj-misc. equipment						6,933.72
Total 1604694 · CIP-coal proj-misc. equipment						6,933.72
1604695 · CIP-coal proj-explorat'n tax Cr						-1,985,734.00
Total 1604695 · CIP-coal proj-explorat'n tax Cr						-1,985,734.00
160470 · CIP-coal proj-finance charge						-15,413.17
1604701 · CIP-coal proj-bank charges						1,515.87
	2019-04-01		Bank of China (Canada)	audit confirmation fee	30.00	1,545.87
	2019-05-08		Bank of China (Canada)	Office check fee	8.50	1,554.37
	2019-06-24		Bank of China (Canada)	Office check fee	8.50	1,562.87
	2019-07-02		Bank of China (Canada)	Office check fee	8.50	1,571.37
	2019-08-09		Bank of China (Canada)	bank confirmation fee	30.00	1,601.37
	2019-08-09		Bank of China (Canada)	bank confirmation fee	30.00	1,631.37
	2019-09-04		Bank of China (Canada)	bank confirmation fee	30.00	1,661.37
	2019-09-04		Bank of China (Canada)	bank confirmation fee	30.00	1,691.37
	2019-09-04		Bank of China (Canada)	bank charge - courier	60.00	1,751.37
	2019-09-27		Bank of China (Canada)	bank charge	4.00	1,755.37
	2019-09-27		Bank of China (Canada)	bank charge	11.00	1,766.37
Total 1604701 · CIP-coal proj-bank charges					250.50	1,766.37
1604702 · CIP-coal proj-foreign exch						11,672.98
	2019-12-31		Canada Zhonghe Investment Ltd.	to record foreign exchange loss	2,166,337.00	2,178,009.98
Total 1604702 · CIP-coal proj-foreign exch					2,166,337.00	2,178,009.98
1604703 · CIP-coal proj-Interest Income						-31,234.04
	2019-02-01		Bank of China (Canada)	Credit Interest for 01/2019	-14.22	-31,248.26
	2019-03-01		Bank of China (Canada)	credit interest income 02/2019	-12.85	-31,261.11
	2019-04-01		Bank of China (Canada)	credit interest income 03/2019	-14.23	-31,275.34
	2019-05-01		Bank of China (Canada)	credit interest income 04/2019	-13.76	-31,289.10
	2019-06-01			credit interest income 05/2019	-14.19	-31,303.29
	2019-07-01		Bank of China (Canada)	credit interest income 06/2019	-13.71	-31,317.00
	2019-08-01		Bank of China (Canada)	credit interest income 07/2019	-13.78	-31,330.78
	2019-09-01		Bank of China (Canada)	credit interest income 08/2019	-13.76	-31,344.54
	2019-10-01		Bank of China (Canada)	credit interest income 09/2019	-14.14	-31,358.68
				credit interest income 09/2019 US\$		
	2019-10-01		Bank of China (Canada)	0.98@1.3244 Oct 1, 2019	-1.30	-31,359.98
	2019-11-01		Bank of China (Canada)	credit interest income 10/2019	-20.30	-31,380.28
	2019-12-01		Bank of China (Canada)	credit interest income 11/2019	-19.67	-31,399.95

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Canadian Bullmoose Mines Co., Ltd.

General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance
2019-12-31		Bank of China (Canada)	credit Interest Income 12/2019	-20.33	-31,420.28
		Total 1604703 · CIP-coal proj-interest income		-186.24	-31,420.28
		1604704 · CIP-coal proj-interest expenses			2,632.02
		Total 1604704 · CIP-coal proj-interest expenses			2,632.02
		160470 · CIP-coal proj-finance charge - Other			0.00
		Total 160470 · CIP-coal proj-finance charge - Other			0.00
		Total 160470 · CIP-coal proj-finance charge		2,166,401.26	2,150,988.09
		160471 · CIP-coal proj-G&A			1,393,683.09
		1604711 · CIP-coal proj-consulting			120,614.65
		Total 1604711 · CIP-coal proj-consulting			120,614.65
		1604713 · CIP-coal proj-travel			2,190.79
		Total 1604713 · CIP-coal proj-travel			2,190.79
		1604714 · CIP-coal proj-accomodation			233,038.11
		Total 1604714 · CIP-coal proj-accomodation			233,038.11
		1604715 · CIP-coal proj-airtickets			25,245.77
		Total 1604715 · CIP-coal proj-airtickets			25,245.77
		1604716 · CIP-coal proj-auto repair&maint			15,501.42
		Total 1604716 · CIP-coal proj-auto repair&maint			15,501.42
		1604717 · CIP-coal proj-transportation			53,359.94
		Total 1604717 · CIP-coal proj-transportation			53,359.94
		1604718 · CIP-coal proj-parking			92.00
		Total 1604718 · CIP-coal proj-parking			92.00
		1604719 · CIP-coal proj-entertainment			0.00
		Total 1604719 · CIP-coal proj-entertainment			0.00
		1604720 · CIP-coal proj-meals			28,662.38
		Total 1604720 · CIP-coal proj-meals			28,662.38
		1604721 · CIP-coal proj-promotion			553.84
		Total 1604721 · CIP-coal proj-promotion			553.84
		1604722 · CIP-coal proj-office supply			14,580.59
		Total 1604722 · CIP-coal proj-office supply			14,580.59
		1604723 · CIP-coal proj-office furniture			3,710.74
		Total 1604723 · CIP-coal proj-office furniture			3,710.74
		1604724 · CIP-coal proj-phone exp			11,971.20
		Total 1604724 · CIP-coal proj-phone exp			11,971.20
		1604725 · CIP-coal proj-rent & utilities			111,054.76
		Total 1604725 · CIP-coal proj-rent & utilities			111,054.76

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Canadian Bullmoose Mines Co., Ltd.

General Ledger

As of 31 December 2019

Date	Num	Name	Amount	Balance
		1604726 · CIP-coal proj-employee furnitur		2,867.94
		Total 1604726 · CIP-coal proj-employee furnitur		2,867.94
		1604727 · CIP-coal proj-conference		0.00
		Total 1604727 · CIP-coal proj-conference		0.00
		1604729 · CIP-coal proj-site cleaning		51,308.52
		Total 1604729 · CIP-coal proj-site cleaning		51,308.52
		1604730 · CIP-coal proj-first aid		253,075.00
		Total 1604730 · CIP-coal proj-first aid		253,075.00
		1604731 · CIP-coal proj-security service		8,800.00
		Total 1604731 · CIP-coal proj-security service		8,800.00
		1604732 · CIP-coal proj-wages & benefits		363,764.73
		Total 1604732 · CIP-coal proj-wages & benefits		363,764.73
		1604733 · CIP-coal proj-CPP employer		16,514.27
		Total 1604733 · CIP-coal proj-CPP employer		16,514.27
		1604734 · CIP-coal proj-EI employer		8,912.25
		Total 1604734 · CIP-coal proj-EI employer		8,912.25
		1604735 · CIP-coal proj-WCB		22,563.44
		Total 1604735 · CIP-coal proj-WCB		22,563.44
		1604736 · CIP-coal proj-uniform		0.00
		Total 1604736 · CIP-coal proj-uniform		0.00
		1604737 · CIP-coal proj-insurance		0.00
		Total 1604737 · CIP-coal proj-insurance		0.00
		1604738 · CIP-coal proj-advertising		0.00
		Total 1604738 · CIP-coal proj-advertising		0.00
		1604739 · CIP-coal proj-employee supplies		46,300.75
		Total 1604739 · CIP-coal proj-employee supplies		46,300.75
		1604740 · CIP-coal proj-hiring credit		-1,000.00
		Total 1604740 · CIP-coal proj-hiring credit		-1,000.00
		160471 · CIP-coal proj-G&A - Other		0.00
		Total 160471 · CIP-coal proj-G&A - Other		0.00
		Total 160471 · CIP-coal proj-G&A		1,393,683.09
		16045 · CIP-coal proj-deferred expenses - Other		0.00
		Total 16045 · CIP-coal proj-deferred expenses - Other		0.00
		Total 16045 · CIP-coal proj-deferred expenses	2,166,991.00	6,894,524.58
		16048 · CIP - Coal -Reclamation		435,743.59
		160481 · CIP-Coal-reclam-construction		198,400.00

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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance
		Total 160481 · CIP-Coal-reclam-construction			198,400.00
		160482 · CIP-Coal-reclam-material purch.			12,391.00
		Total 160482 · CIP-Coal-reclam-material purch.			12,391.00
		160483 · CIP-Coal-reclam-project mgnt			66,045.00
		Total 160483 · CIP-Coal-reclam-project mgnt			66,045.00
		160484 · CIP-Coal-reclam-consulting			42,950.00
		Total 160484 · CIP-Coal-reclam-consulting			42,950.00
		160485 · CIP-Coal-reclam-engineering			15,678.75
		Total 160485 · CIP-Coal-reclam-engineering			15,678.75
		160486 · CIP-Coal-reclam-field assessmt			8,800.00
		Total 160486 · CIP-Coal-reclam-field assessmt			8,800.00
		160487 · CIP-Coal-reclam-site cleaning			10,886.00
		Total 160487 · CIP-Coal-reclam-site cleaning			10,886.00
		160488 · CIP-Coal-reclam-equip. rental			2,982.50
		Total 160488 · CIP-Coal-reclam-equip. rental			2,982.50
		160489 · CIP-Coal-reclam-first Aid			10,200.00
		Total 160489 · CIP-Coal-reclam-first Aid			10,200.00
		1604891 · CIP-Coal-reclam-security			3,600.00
		Total 1604891 · CIP-Coal-reclam-security			3,600.00
		1604892 · CIP-Coal-reclam-travel			2,400.00
		Total 1604892 · CIP-Coal-reclam-travel			2,400.00
		1604893 · CIP-Coal-reclam-meals			3,557.37
		Total 1604893 · CIP-Coal-reclam-meals			3,557.37
		1604894 · CIP-Coal-reclam-accomodation			15,564.05
		Total 1604894 · CIP-Coal-reclam-accomodation			15,564.05
		1604895 · CIP-Coal-reclam-airtickets			2,523.32
		Total 1604895 · CIP-Coal-reclam-airtickets			2,523.32
		1604896 · CIP-Coal-reclam-transportation			0.00
		Total 1604896 · CIP-Coal-reclam-transportation			0.00
		1604897 · CIP-Coal-reclam-rent & utility			0.00
		Total 1604897 · CIP-Coal-reclam-rent & utility			0.00
		1604898 · CIP-Coal-reclam-survey			39,765.60
		Total 1604898 · CIP-Coal-reclam-survey			39,765.60
		16048 · CIP - Coal -Reclamation - Other			0.00
		Total 16048 · CIP - Coal -Reclamation - Other			0.00
		Total 16048 · CIP - Coal -Reclamation			435,743.59

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Canadian Bullmoose Mines Co., Ltd.
General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance
		16040 · CIP- Tumbler Ridge Coal Project - Other			0.00
		Total 16040 · CIP- Tumbler Ridge Coal Project - Other			0.00
		Total 16040 · CIP- Tumbler Ridge Coal Project		2,166,991.00	7,330,268.17
		1604 · Construction In progress (CIP) - Other			0.00
		Total 1604 · Construction in progress (CIP) - Other			0.00
		Total 1604 · Construction In progress (CIP)		2,166,991.00	7,330,268.17
		1606 · Disposal of capital asset			0.00
		Total 1606 · Disposal of capital asset			0.00
		1607 · Provision-proj mat. impairmt			0.00
		Total 1607 · Provision-proj mat. impairmt			0.00
		1608 · Provision-CIP Impairment			0.00
		Total 1608 · Provision-CIP Impairment			0.00
		1701 · Intangible assets			0.00
		Total 1701 · Intangible assets			0.00
		1702 · Intangible assets-accum amort			0.00
		Total 1702 · Intangible assets-accum amort			0.00
		1703 · Provision-intangible impairment			0.00
		Total 1703 · Provision-intangible impairment			0.00
		1811 · Future Income tax recoverable			0.00
		Total 1811 · Future income tax recoverable			0.00
		2202 · Accounts Payable			0.00
		Total 2202 · Accounts Payable			0.00
		2001 · Short term borrowings			0.00
		Total 2001 · Short term borrowings			0.00
		2191 · Accrued liabilities			0.00
		Total 2191 · Accrued liabilities			0.00
		2203 · Advance received			0.00
		Total 2203 · Advance received			0.00
		2211 · Wages payable			0.00
		22111 · Wages payable-wages			0.00
		Total 22111 · Wages payable-wages			0.00
		22112 · CPP payable-employer			0.00
		Total 22112 · CPP payable-employer			0.00
		22113 · EI payable-employer			0.00
		Total 22113 · EI payable-employer			0.00
		22114 · Wages payable-WCB			0.00

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Date	Num	Name	As of 31 December 2019	Amount	Balance
		Total 22114 · Wages payable-WCB			0.00
		2211 · Wages payable - Other			0.00
		Total 2211 · Wages payable - Other			0.00
		Total 2211 · Wages payable			0.00
		2221 · Taxes payable			0.00
		22211 · Indv. Income tax-employee			0.00
		Total 22211 · Indv. income tax-employee			0.00
		2221 · Taxes payable - Other			0.00
		Total 2221 · Taxes payable - Other			0.00
		Total 2221 · Taxes payable			0.00
		2231 · Interest payable			0.00
		Total 2231 · Interest payable			0.00
		2232 · Dividends payable			0.00
		Total 2232 · Dividends payable			0.00
		2241 · Other payables			-36,843.74
		22411 · Wages payable-PPP employee			0.00
		Total 22411 · Wages payable-PPP employee			0.00
		22412 · Wages payable-EI employee			0.00
		Total 22412 · Wages payable-EI employee			0.00
		22413 · C/A with Dehua			-36,919.74
		Total 22413 · C/A with Dehua			-36,919.74
		22414 · C/A with Hebei			25.00
		Total 22414 · C/A with Hebei			25.00
		22415 · C/A with Zhonghe			51.00
		Total 22415 · C/A with Zhonghe			51.00
		22416 · C/A with Liu Nalshun			0.00
		Total 22416 · C/A with Liu Nalshun			0.00
		22417 · Other payables - ZH USD			0.00
			to record Canadian Dehua International Mines Group owed @ 1.2988 Dec 31, 2019		
	2019-12-31	Canada Zhonghe Investment Ltd.		-3,922,000.00	-3,922,000.00
		Total 22417 · Other payables - ZH USD		-3,922,000.00	-3,922,000.00
		22418 · Other payables - ZH USD EXCH			0.00
			to record Canadian Dehua International Mines Group owed @ 1.2988 Dec 31, 2019		
	2019-12-31	Canada Zhonghe Investment Ltd.		-1,171,893.60	-1,171,893.60
		Total 22418 · Other payables - ZH USD EXCH		-1,171,893.60	-1,171,893.60

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Canadian Bullmoose Mines Co., Ltd.
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Date	Num	Name	As of 31 December 2019	Amount	Balance
		22419 · Other payables - Hebei USD			0.00
2019-12-31		Hebei Iron & Steel International Holding	to record Canadian Dehua International Mines Group owed @ 1.2988 Dec 31, 2019	-1,920,000.00	-1,920,000.00
		Total 22419 · Other payables - Hebei USD		-1,920,000.00	-1,920,000.00
		22420 · Other payables - Hebei USD EXC			0.00
2019-12-31		Hebei Iron & Steel International Holding	to record Canadian Dehua International Mines Group owed @ 1.2988 Dec 31, 2019	-573,696.00	-573,696.00
		Total 22420 · Other payables - Hebei USD EXC		-573,696.00	-573,696.00
		2241 · Other payables - Other			0.00
		Total 2241 · Other payables - Other			0.00
		Total 2241 · Other payables		-7,587,589.60	-7,624,433.34
		2401 · Deferred revenue			0.00
		Total 2401 · Deferred revenue			0.00
		25530 · GST/QST Payables			0.00
		Total 25530 · GST/QST Payables			0.00
		2501 · Long term borrowings			0.00
		25011 · Loan from Dehua			0.00
		Total 25011 · Loan from Dehua			0.00
		25012 · Loan from Hebei			0.00
		Total 25012 · Loan from Hebei			0.00
		25013 · Loan from Zhonghe			0.00
		Total 25013 · Loan from Zhonghe			0.00
		2501 · Long term borrowings - Other			0.00
		Total 2501 · Long term borrowings - Other			0.00
		Total 2501 · Long term borrowings			0.00
		2701 · Long term payables			0.00
		Total 2701 · Long term payables			0.00
		2901 · Deferred income tax liab			0.00
		Total 2901 · Deferred income tax liab			0.00
		30000 · Opening Balance Equity			0.00
		Total 30000 · Opening Balance Equity			0.00
		4001 · Common shares			-10,197,100.00
2019-12-31		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	51.00	-10,197,049.00

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Canadian Bullmoose Mines Co., Ltd.
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Date	Num	Name	As of 31 December 2019	Amount	Balance
2019-12-31		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	5,200,470.00	-4,996,579.00
2019-12-31		Hebei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	25.00	-4,996,554.00
2019-12-31		Hebei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	2,549,250.00	-2,447,304.00
				<u>7,749,796.00</u>	<u>-2,447,304.00</u>
Total 4001 - Common shares					0.00
4002 - Contributed surplus					0.00
Total 4002 - Contributed surplus					0.00
4104 - Retained earnings					65,383.00
Total 4104 - Retained earnings					65,383.00
6001 - Main business income					0.00
Total 6001 - Main business income					0.00
6002 - Interest Income					0.00
2019-01-31		Bank of China (Canada)	Accrued interest CDNS1.64m 01/2019	-2,994.68	-2,994.68
2019-01-31		Bank of China (Canada)	Accrued interest USD\$505,890 01/2019 @1.3144 01.31.2019	-1,270.68	-4,265.36
2019-02-28		Bank of China (Canada)	Accrued interest CDNS1.64m 02/2019	-2,704.88	-6,970.24
2019-02-28		Bank of China (Canada)	Accrued interest USD\$505,890 02/2019 @1.3169 02.28.2019	-1,149.89	-8,120.13
2019-03-31		Bank of China (Canada)	Accrued interest CDNS1.64m 03/2019	-2,994.68	-11,114.81
2019-03-31		Bank of China (Canada)	Accrued interest USD\$505,890 03/2019 @1.3363 03.31.2019	-1,291.85	-12,406.66
2019-04-30		Bank of China (Canada)	Accrued interest CDNS1.64m 04/2019	-2,898.09	-15,304.75
2019-04-30		Bank of China (Canada)	Accrued interest USD\$505,890 04/2019 @1.3423 04.30.2019	-1,255.78	-16,560.53
2019-05-31		Bank of China (Canada)	Accrued interest CDNS1.64m 05/2019	-2,994.68	-19,555.21
2019-05-31		Bank of China (Canada)	Accrued interest USD\$ 505,890 04/2019 @1.3527 05.31.2019	-1,307.71	-20,862.92
2019-06-30		Bank of China (Canada)	Accrued interest CDNS1.64m 06/2019	-2,898.09	-23,761.01
2019-06-30		Bank of China (Canada)	Accrued interest USD\$ 505,890 06/2019 @1.3087 06.30.2019	-1,224.34	-24,985.35
2019-07-31		Bank of China (Canada)	Accrued interest CDNS1.64m 07/2019	-2,994.68	-27,980.03
2019-07-31		Bank of China (Canada)	Accrued interest USD\$ 505,890 07/2019 @1.3148 07.31.2019	-1,271.07	-29,251.10
2019-08-31		Bank of China (Canada)	Accrued interest CDNS1.64m 08/2019	-2,994.89	-32,245.79

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13/01/20
Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance	
2019-08-31		Bank of China (Canada)	Accrued Interest USD\$ 505,890 08/2019 @1.3295 08.31.2019	-1,285.27	-33,531.06	
2019-09-27		Bank of China (Canada)	Accrued Interest CDNS\$1.64m 09/2019	-2,511.68	-36,042.74	
2019-09-27		Bank of China (Canada)	Accrued Interest USD\$ 505,890 09/2019 @1.3249 09.27.2019	-1,283.70	-37,326.44	
				<u>-37,326.44</u>	<u>-37,326.44</u>	
Total 6002 · Interest income						0.00
6051 · Other operating income						0.00
Total 6051 · Other operating income						0.00
6111 · Investment income						0.00
Total 6111 · Investment income						0.00
6301 · Other income						0.00
Total 6301 · Other income						0.00
5001 · Cost of production						0.00
Total 5001 · Cost of production						0.00
5101 · Manufacturing costs						0.00
Total 5101 · Manufacturing costs						0.00
5201 · Labour cost						0.00
Total 5201 · Labour cost						0.00
6401 · Operating costs						0.00
Total 6401 · Operating costs						0.00
6402 · Other expenses						0.00
Total 6402 · Other expenses						0.00
6403 · Business tax & surcharges						0.00
Total 6403 · Business tax & surcharges						0.00
6601 · Selling expenses						0.00
Total 6601 · Selling expenses						0.00
6602 · G&A expenses						0.00
66021 · Wages & benefits						0.00
Total 66021 · Wages & benefits						0.00
66022 · Accounting & audit						0.00
2019-05-08	303298	Jin Kuang	bookkeeping services for Nov-Dec 2018	175.00	175.00	
2019-07-02	303662	FZ & Associates CPAs Ltd	pyml for Inv# 3399 prepare 2018 T2 corporate income tax return	1,250.00	1,425.00	
				<u>1,425.00</u>	<u>1,425.00</u>	
Total 66022 · Accounting & audit						0.00
2019-06-24	303624	Elaine Cheung Law Corp	pyml for Inv# - 2019 annual report filing	312.39	312.39	

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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.

General Ledger

As of 31 December 2019

Date	Num	Name	Amount	Balance
		Total 66023 · Legal	312.39	312.39
		66024 · Business licenses		0.00
		Total 66024 · Business licenses		0.00
		66025 · Professional fees		0.00
		Total 66025 · Professional fees		0.00
		66026 · Donations		0.00
		Total 66026 · Donations		0.00
		66029 · Others		0.00
		Total 66029 · Others		0.00
		6602 · G&A expenses - Other		0.00
		Total 6602 · G&A expenses - Other		0.00
		Total 6602 · G&A expenses	1,737.39	1,737.39
		6701 · Impairment of assets		0.00
		Total 6701 · Impairment of assets		0.00
		6801 · Income tax		0.00
		Total 6801 · Income tax		0.00
		6700 · Foreign exchange (gain) loss		0.00
2019-01-31		adj exch diff US\$10.71@1.144 01.31.2019	0.53	0.53
		adj exch diff US\$505,890@1.3144 01.31.2019	25,193.32	25,193.85
2019-01-31		adj exch diff US\$3,960.50@1.3144 01.31.2019	149.09	25,342.94
2019-02-28		02.28.2019	-0.02	25,342.92
2019-02-28		adj exch diff US\$505,890@1.3169 02.28.2019	-1,264.72	24,078.20
2019-02-28		adj exch diff US\$4,833.68@1.3169 02.28.2019	-9.90	24,068.30
2019-03-31		adj exch diff US\$10.71@1.3363 03.31.2019	-0.21	24,068.09
2019-03-31		adj exch diff US\$505,890@1.3363 03.31.2019	-9,814.27	14,253.82
2019-03-31		adj exch diff US\$5,800.41@1.3363 03.31.2019	-93.78	14,160.04
2019-04-30		adj exch diff US\$10.71@1.3423 04.30.2019	-0.07	14,159.97
2019-04-30		adj exch diff US\$505,890@1.3423 04.30.2019	-3,035.34	11,124.63



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Accrual Basis

Canadian Bullmoose Mines Co., Ltd.
General Ledger

Date	Num	Name	As of 31 December 2019	Amount	Balance
2019-04-30			adj exch diff US\$6,735.97@1.3423 04.30.2019	-34.80	11,089.83
2019-05-31			adj exch diff US\$10.71@1.3527 05.31.2019	-0.11	11,089.72
2019-05-31			adj exch diff US\$ 505,890@1.3527 05.31.2019	-5,261.25	5,828.47
2019-05-31			adj exch diff US\$ 7,702.71@1.3527 05.31.2019	-70.06	5,758.41
2019-06-30			adj exch diff US\$10.71@1.3087 06.30.2019	0.47	5,758.88
2019-06-30			adj exch diff US\$ 505,890@1.3087 06.30.2019	22,259.16	28,018.04
2019-06-30			adj exch diff US\$ 8,638.25@1.3087 06.30.2019	338.92	28,356.96
2019-07-31			adj exch diff US\$10.71@1.3148 07.31.2019	-0.06	28,356.90
2019-07-31			adj exch diff US\$ 505,890@1.3148 07.31.2019	-3,085.93	25,270.97
2019-07-31			adj exch diff US\$ 9,604.99@1.3148 07.31.2019	-52.69	25,218.28
2019-08-31			adj exch diff US\$10.71@1.3295 08.31.2019	-0.16	25,218.12
2019-08-31			adj exch diff US\$ 505,890@1.3295 08.31.2019	-7,436.59	17,781.53
2019-08-31			adj exch diff US\$ 10,571.12@1.3295 08.31.2019	-141.19	17,640.34
2019-09-27	Bank of China (Canada)		To record the foreign exchange	3,798.18	21,438.52
2019-09-30			adj exch diff US\$ 41.33@1.3243 Sept 30, 2019	4,991.19	26,429.71
2019-10-31			adj exch diff US\$ 42.31@1.3160 Oct 31, 2019	0.35	26,430.06
2019-11-30			adj exch diff US\$ 42.31@1.3289 Nov 30, 2019	-0.55	26,429.51
2019-12-31			adj exch diff US\$ 42.31@1.2988 Dec 31, 2019	1.28	26,430.79
Total 6700 - Foreign exchange (gain) loss				26,430.79	26,430.79
No acct					0.00
Total no acct					0.00
				0.00	0.00

Total 6700 - Foreign exchange (gain) loss
No acct
Total no acct

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Canadian Bullmoose Mines Co., Ltd.

Journal

December 2019

Date	Num	Name	Memo	Account	Debit	Credit
2019-12-01		Bank of China (Canada)	credit interest income 11/2019	10021 - Bank - BOC - CND	19.67	
		Bank of China (Canada)	credit interest income 11/2019	1604703 - CIP-coal proj-Interest Income		19.67
					19.67	19.67
2019-12-31			Amortization for 12/2019 - mach & equip	160462 - CIP-coal proj-amortization	47.69	
			Amortization for 12/2019 - mach & equip	160224 - Machinery & equip - accum amort		47.69
					47.69	47.69
2019-12-31			adj exch diff US\$ 42.31@1.2988 Dec 31, 2019	100222 - Bank - BOC - USD EXCH		1.28
			adj exch diff US\$ 42.31@1.2988 Dec 31, 2019	6700 - Foreign exchange (gain) loss	1.28	
					1.28	1.28
2019-12-31		Bank of China (Canada)	credit interest income 12/2019	10021 - Bank - BOC - CND	20.33	
		Bank of China (Canada)	credit interest income 12/2019	1604703 - CIP-coal proj-Interest Income		20.33
					20.33	20.33
2019-12-31		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	4001 - Common shares	51.00	
		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	4001 - Common shares	5,200,470.00	
		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	1221421 - Other receivables - ZH CND		51.00
		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	1221422 - Other receivables - ZH USD		1,178,000.00
		Canada Zhonghe Investment Ltd.	to record investment withdrawal by ZH @ 1.3243 Sept 30, 2019	1221423 - Other receivables - ZH USD EX		382,025.40
		Hubei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	4001 - Common shares	25.00	
		Hubei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	4001 - Common shares	2,549,250.00	
		Hubei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	1221411 - Other receivables - Hebei CND		25.00
		Hubei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	1221412 - Other receivables - Hebei USD		580,000.00



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Canadian Bullmoose Mines Co., Ltd.
Journal

		December 2019	
Hebei Iron & Steel International Holding	to record investment withdrawal by Hebei @ 1.3249 Sept 27, 2019	1221413 - Other receivables EX	188,442.00
Canada Zhonghe Investment Ltd.	to record Canadian Dehua International Mines Group owed @ 1.2988 Dec 31, 2019	22417 - Other payables - ZH USD	3,922,000.00
Canada Zhonghe Investment Ltd.	to record Canadian Dehua International Mines Group owed @ 1.2988 Dec 31, 2019	22418 - Other payables - ZH USD EXCH	1,171,893.80
Hebei Iron & Steel International Holding	to record Canadian Dehua International Mines Group owed @ 1.2988 Dec 31, 2019	22419 - Other payables - Heibel USD	1,920,000.00
Hebei Iron & Steel International Holding	to record Canadian Dehua International Mines Group owed @ 1.2988 Dec 31, 2019	22420 - Other payables - Heibel USD EXC	573,696.00
Canada Zhonghe Investment Ltd.	to record foreign exchange loss	1604702 - CIP-coal proj-foreign exch	2,166,337.00
			<u>9,916,133.00</u>
			<u>9,916,221.97</u>



CANADIAN BULLMOOSE MINES CO., LTD.
 BANK RECONCILIATION
 银行存款余额调节表
 FOR THE MONTH OF DECEMBER 31, 2019

Bank of China G/L A/C #11021

Acct # 05002554

Balance per Bank Statement
 银行对帐单余额

CND \$79,811.79

Add: Outstanding Deposits:
 加：企业已收,银行未收款

Date of Deposit

Payee

Amount

-

Add: Outstanding Deposits:
 加：企业已收,银行未收款

Cheque No.

Date

Payee

Amount

-

Less: Outstanding Cheques
 减：企业已付,银行未付款

Cheque No.

Date

Payee

Date Cleared

Amount

-

Balance per Worksheet
 调节后的存款余额

CND \$79,811.79

Balance per Books
 企业银行存款日记帐余额

CND \$79,811.79

Adjusting Journal Entries

Cheque No.

Description

Amount

CND -

Balance per Worksheet
 调节后的存款余额

\$79,811.79



CANADIAN BULLMOOSE MINES CO., LTD.
 BANK RECONCILIATION
 银行存款余额调节表
 FOR THE MONTH OF DECEMBER 31, 2019

Bank of China G/L A/C #11022		Acct # 05002556		
Balance per Bank Statement 银行对帐单余额		USD		\$42.31
Add: Outstanding Deposits: 加：企业已收, 银行未收款				
Date of Deposit	Remark		Amount	
-				\$0.00
Less: Outstanding Cheques 减：企业已付, 银行未付款				
Cheque No.	Date	Payee	Date Cleared	Amount
				\$0.00
Balance per Worksheet 调节后的存款余额		USD		\$42.31
Balance per Books 企业银行存款日记帐余额		USD		\$42.31
Adjusting Journal Entries				
Description			Amount	
Balance per Worksheet 调节后的存款余额		USD		\$42.31



CANADIAN BULLMOOSE MINES CO., LTD.
INTEREST RECEIVABLES 定期存款及应收利息
AS AT DECEMBER 31, 2019

A/C#1030
(automatic renewal)

	Period covered	Interest receivable		
		USD	EXCH*	CND
Term: #MM1321300004<CND>				
Principal amount:	S 1,640,000.00			
Deposit date:	9/27/2018	9/27/2018 ~ 9/30/2018		386.41
Maturity date:	9/27/2019	10/1/2018 ~ 10/31/2018		2,994.68
Interest rate:	2.15%	11/1/2018 ~ 11/30/2018		2,898.08
		12/1/2018 ~ 12/31/2018		2,994.68
		1/1/2019 ~ 1/31/2019		2,994.68
		2/1/2019 ~ 2/28/2019		2,704.88
		3/1/2019 ~ 3/31/2019		2,994.68
		4/1/2019 ~ 4/30/2019		2,898.09
		5/1/2019 ~ 5/31/2019		2,994.68
		6/1/2019 ~ 6/30/2019		2,898.09
		7/1/2019 ~ 7/31/2019		2,994.68
		8/1/2019 ~ 8/31/2019		2,994.69
		9/1/2019 ~ 9/27/2019		2,511.68
		9/27/2019		(35,260.00)

Accrued Interest:

-

Term: #MM1321300005<USD>

Principal amount:	US 505,890.00				
Deposit date:	9/27/2018	9/27/2018 ~ 9/30/2018	124.74	1.2945	161.48
Maturity date:	9/27/2019	10/1/2018 ~ 10/31/2018	966.74	1.3142	1,270.49
Interest rate:	2.25%	11/1/2018 ~ 11/30/2018	935.55	1.3301	1,244.38
		12/1/2018 ~ 12/31/2018	966.74	1.3642	1,318.83
		1/1/2019 ~ 1/31/2019	966.74	1.3144	1,270.68
		2/1/2019 ~ 2/28/2019	873.18	1.3169	1,149.89
		3/1/2019 ~ 3/31/2019	966.74	1.3363	1,291.85
		4/1/2019 ~ 4/30/2019	935.54	1.3423	1,255.78
		5/1/2019 ~ 5/31/2019	966.74	1.3527	1,307.71
		6/1/2019 ~ 6/30/2019	935.54	1.3087	1,224.34
		7/1/2019 ~ 7/31/2019	966.74	1.3148	1,271.07
		8/1/2019 ~ 8/31/2019	966.73	1.3295	1,285.27
		9/1/2019 ~ 9/27/2019	968.90	1.3249	1,283.70
		9/27/2019			
			11,540.62		15,335.45
		2019-09-27	Exch rate		1.3249
			CND		15,290.17

CND Balance @27/09/2019 50,550.17

* period average rate

CANADIAN BULLMOOSE MINES CO., LTD.
 PREPAID EXPENSES 预付费用
 AS AT DECEMBER 31, 2019

A/C # 1123

Name	Date	CK#	Descriptions	Amount
AmritRaj Enterprises Ltd.	9/13/2011	7	prepaid gasoline 预付汽油	5,000.00
Borden Ladner Gervais LLP	2/8/2013	Trf	legal retainer	10,000.00
	2/14/2013		inv#696949328 & bank s/c	(2,617.32)
	4/1/2013		inv#696958518	(2,609.66)
	4/1/2013		inv#696964379	(3,831.35)
	7/8/2013		inv#696987204	(435.69)
	10/30/2017		inv#697512527 律师预付款	<u>(505.98)</u>
				0.00
Canadian Dehua International Mines Group	9/8/2011	1	exploration deposit 勘探押金	500,000.00
Canadian Dehua International Mines Group	3/8/2013	CC	Advance payment on drilling & other services provided - 2012 勘探预付款	2,000,000.00
				<u>\$ 2,505,000.00</u>



CANADIAN BULLMOOSE MINES CO., LTD.
DEPOSIT 押金
AS AT DECEMBER 31, 2019

A/C # 12212

Name	Date	CK#	Descriptions	Amount
Minister of Finance	9/22/2012	317	SKA deposit for 43 new drill holes 复垦保证金	98,000.00
Remax Tumbler Ridge Realty	9/19/2011	11	security deposit #207-216 Spieker Ave 租金保证金	550.00
				<u>\$ 98,550.00</u>



CANADIAN BULLMOOSE MINES CO LTD
 CAPITAL ASSETS 固定资产
 AS AT DECEMBER 31, 2019

	COST			ACCUMULATED AMORTIZATION			NBV
	Opening Balance	Additions	Closing Balance	Opening Balance	Amortization	Closing Balance	
Electronic and communication equipment - 电子及通讯	1,450.30		1,450.30	1,450.30	-	1,450.30	-
Machinery & equipment - 专用设备	6,024.41		6,024.41	4,149.03	47.69	4,196.72	1,827.69
	<u>7,474.71</u>	-	<u>7,474.71</u>	<u>4,351.12</u>	<u>47.69</u>	<u>5,647.02</u>	<u>1,827.69</u>

Note:

- Amortization is calculated on the straight line basis over the following period:
 - Communications equipment 6 years
 - Machinery & equipment 10 years
- The residual value is 5%.
- All office & computer equipments regardless of cost are included.

CANADIAN BULLMOOSE MINES CO LTD
FIXED ASSETS
固定资产折旧明细表
AS AT DECEMBER 31, 2019

Category 名称	Cost 原价	Qty 数量	Date of purchase 购买日期	Date of post 入账日期	Date of amort. 计提折旧日期	Rate (Yr.) 年限	Residual value 净残值率	Monthly amortization 每月折旧	Accumulated amortization as of 12/31/2018 累计折旧	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Amortization for 2019 今年累计折旧	Accumulated amortization as of 12/31/2019 累计折旧	NBV 净值	
										1月份折旧	2月份折旧	3月份折旧	4月份折旧	5月份折旧	6月份折旧	7月份折旧	8月份折旧	9月份折旧	10月份折旧	11月份折旧	12月份折旧				
Electronic and communication equipment																									
电子及通讯																									
Acer RS5742-6643 电脑	709.12	1	10/1/2011		11/1/2011	6	5%	9.36	709.12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	709.12	-
Lenovo U310 电脑	741.18	1	10/10/2012		11/1/2012	6	5%	9.78	723.72	9.78	7.68	-	-	-	-	-	-	-	-	-	-	-	17.46	741.18	-
小计	1,450.30							19.14	1,432.84	9.78	7.68	-	-	-	-	-	-	-	-	-	-	17.46	1,450.30	-	
Machinery & equipment																									
专用设备																									
Altair 4X Gas Monitor	2,428.41	4	8/1/2012		9/1/2012	10	5%	19.22	1,460.72	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	230.64	1,691.36	737.05
Used MSA 401 Airpack	3,596.00	4	8/1/2012		9/1/2012	10	5%	28.47	2,163.72	28.47	28.47	28.47	28.47	28.47	28.47	28.47	28.47	28.47	28.47	28.47	28.47	28.47	341.64	2,505.36	1,090.64
小计	6,024.41							47.69	3,624.44	47.69	47.69	47.69	47.69	47.69	47.69	47.69	47.69	47.69	47.69	47.69	47.69	47.69	572.28	4,196.72	1,827.69
合计	7,474.71								5,057.28	57.47	55.37	47.69	47.69	47.69	47.69	47.69	47.69	47.69	47.69	47.69	47.69	589.74	5,647.02	1,827.69	

CANADIAN BULLMOOSE MINES CO., LTD.
C/A WITH DEHUA 往来帐款 - 德华
AS AT DECEMBER 31, 2019

A/C # 22413

Name	Descriptions	Amount
Canadian Dehua International Mines Group	JV investment 24% 24 shares@CS1	(24.00)
Production Safety Supply Ltd.	inv#262 less Dehua prepaid	3,185.41
Receiver General	payroll remit 1/12	17,175.27
WCB	WCB for 2011 - paid by Dehua Int'l	<u>16,583.06</u>
		<u>36,919.74</u>



CANADIAN BULLMOOSE MINES CO., LTD.
C/A WITH HEBEI 往来帐款 - 河北
AS AT DECEMBER 31, 2019

A/C # 22414

Name	Descriptions	Amount
Hebei Iron & Steel International Holding	JV investment 25% 25 shares@C\$1	<u>(25.00)</u> <u>(25.00)</u>



CANADIAN BULLMOOSE MINES CO., LTD.
C/A WITH ZHONGHE 往来帐款 - 中和
AS AT DECEMBER 31, 2019

A/C # 22415

Name	Descriptions	Amount
Canada Zhonghe Investment Ltd.	JV investment 51% 51 shares@CS1	(51.00)
		<u>(51.00)</u>



CANADIAN BULLMOOSE MINES CO., LTD.
 ACCOUNTS PAYABLE 应付费用
 AS AT DECEMBER 31, 2019

A/C # 2202

Vendors	Date	Total Amount	Current	Over 30 Days	Over 60 Days	Over 90 Days	Remarks
		\$ -	\$ -	\$ -	\$ -	\$ -	



CANADIAN BULLMOOSE MINES CO., LTD.
ACCRUED LIABILITIES 预提费用
AS AT DECEMBER 31, 2019

A/C # 2191

Vendors	Date	Total Amount	Current	Over 30 Days	Over 60 Days	Over 90 Days	Remarks
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	



No. S-224444
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND
ARRANGEMENT OF CANADIAN DEHUA
INTERNATIONAL MINES GROUP INC.

PETITIONER

AFFIDAVIT

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