BRUIN POINT HELIUM CORP.

(*formerly Karoo Exploration Corp.*)

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED
DECEMBER 31, 2017

(Unaudited - Expressed in Canadian Dollars)

NOTICE OF NO AUDITOR REVIEW OF
CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

In accordance with National Instrument 51-102 Part 4, subsection 4.3(3)(a), if an auditor has not performed a review of these condensed consolidated interim financial statements they must be accompanied by a notice indicating that the condensed consolidated interim financial statements have not been reviewed by an auditor.

The accompanying unaudited condensed consolidated interim financial statements of the Company have been prepared by and are the responsibility of the Company's management.

The Company's auditors have not performed a review of these condensed consolidated interim financial statements in accordance with the standards established by the Chartered Professional Accountants of Canada for a review of interim financial statements by an entity's auditor.

BRUIN POINT HELIUM CORP. *(formerly Karoo Exploration Corp.)*

CONDENSED CONSOLIDATED INTERIM STATEMENTS OF FINANCIAL POSITION

(Unaudited - Expressed in Canadian Dollars)

	Note	December 31, 2017 $	June 30, 2017 $
ASSETS			
Current assets			
Cash		1,573,404	55,680
GST receivable		30,701	1,382
Prepaid expenses		130,394	-
Total current assets		1,734,499	57,062
Non-current assets			
Exploration and evaluation assets	5	612,996	426,265
Total non-current assets		612,996	426,265
TOTAL ASSETS		2,347,495	483,327
LIABILITIES			
Current liabilities			
Accounts payable and accrued liabilities		228,831	38,114
Non-current liabilities			
Loans payable	6	37,635	26,596
TOTAL LIABILITIES		266,466	64,710
SHAREHOLDERS' EQUITY			
Share capital	7	3,869,451	578,676
Share-based payments reserve	7(c)	288,750	-
Subscriptions received	7(b)	-	47,500
Deficit		(2,077,172)	(207,559)
TOTAL SHAREHOLDERS' EQUITY		2,081,029	418,617
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		2,347,495	483,327

Nature of Operations - see Note 1

These condensed consolidated interim financial statements were approved for issue by the Board of Directors on February 27, 2018 and are signed on its behalf by:

/s/ ***David Sidoo***
David Sidoo
Director

/s/ ***Lawrence Pemble***
Lawrence Pemble
Director

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

(Unaudited - Expressed in Canadian Dollars)

	Note	Three Months Ended December 31, 2017 $	Three Months Ended December 31, 2016 $	Six Months Ended December 31, 2017 $	Six Months Ended December 31, 2016 $
Expenses					
Accounting and administrative	8(ii)	7,021	-	20,546	-
Audit		8,350	-	22,120	-
Bank charges		302	237	662	237
Corporate development		-	-	12,218	
Executive management compensation	8(i)	24,500	-	24,500	-
Legal		7,669	-	95,195	-
Marketing and promotion		-	-	1,305	-
Office		67	2,133	710	2,133
Professional fees		8,125	-	21,773	-
Public relations		446,698	-	579,855	-
Rent		878	-	878	-
Share-based compensation	7(c)	288,750	-	288,750	-
Shareholder costs		4,387	-	4,387	-
Transfer agent's fees		4,524	-	4,524	-
Travel		12,441	-	12,441	-
Website development and maintenance		-	-	12,392	-
		813,712	2,370	1,102,256	2,370
Loss before other items		(813,712)	(2,370)	(1,102,256)	(2,370)
Other items					
Interest income		7,282	-	7,772	79
Foreign exchange		(5,337)	-	(3,663)	-
Acquisition expenses	4	(434,234)	-	(434,234)	-
Listing expenses	4	(337,232)	-	(337,232)	-
		(769,521)	-	(767,357)	79
Comprehensive loss for the period		(1,583,233)	(2,370)	(1,869,613)	(2.291)
Loss per share - basic and diluted		$(0.13)	$(0.00)	$(0.31)	$(0.00)
Weighted average number of common shares outstanding - basic and diluted		11,557,553	30,000,000	5,778,777	30,000,000

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

BRUIN POINT HELIUM CORP. *(formerly Karoo Exploration Corp.)*
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CHANGES IN EQUITY
(Unaudited - Expressed in Canadian Dollars)

	Six Months Ended December 31, 2017					
	Share Capital					
	Number of Shares	Amount $	Share Subscriptions Received $	Share-Based Payment Reserve $	Deficit $	Total Equity $
Balance at June 30, 2017	30,000,000	578,676	47,500	-	(207,559)	418,617
Shares cancelled	(7,000,000)	-	-	-	-	-
Common shares issued for:						
- private placement	13,110,000	3,277,500	(47,500)	-	-	3,230,000
- finder's fees	880,000	220,000	-	-	-	220,000
- corporate reorganization	1,535,177	-	-	-	-	-
Share issue costs	-	(206,725)	-	-	-	(206,725)
Share-based compensation	-	-	-	288,750	-	288,750
Net loss for the period	-	-	-	-	(1,869,613)	(1,869,613)
Balance at December 31, 2017	38,525,177	3,869,451	-	288,750	(2,077,172)	2,081,029

	Six Months Ended December 31, 2016				
	Share Capital				
	Number of Shares	Amount $	Subscriptions Receivable $	Deficit $	Total Equity $
Balance at June 30, 2016	30,000,000	578,676	(85,859)	(171,046)	321,771
Collections on subscriptions receivable	-	-	85,859	-	85,859
Net loss for the period	-	-	-	(2,291)	(2,291)
Balance at December 31, 2016	30,000,000	578,676	-	(173,337)	405,339

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

BRUIN POINT HELIUM CORP. *(formerly Karoo Exploration Corp.)*
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS
(Unaudited - Expressed in Canadian Dollars)

	Six Months Ended December 31,	
	2017 $	2016 $
Operating activities		
Net loss for the period	(1,869,613)	(2,291)
Adjustments for:		
Share-based compensation	288,750	-
Acquisition expenses	220,000	-
Listing expenses	337,232	-
Changes in non-cash working capital items:		
GST receivable	(27,467)	-
Prepaid expenses	(130,394)	-
Accounts payable and accrued liabilities	187,606	2,279
Net cash used in operating activities	(993,886)	(13)
Investing activities		
Advances to Karoo prior to Amalgamation	(338,500)	-
Cash acquired on Amalgamation	2,527	-
Expenditures on exploration and evaluation assets	(186,731)	-
Net cash used in investing activities	(522,704)	-
Financing activities		
Issuance of common shares	3,230,000	-
Share issue costs	(206,725)	
Loans received	11,039	-
Net cash provided by financing activities	3,034,314	-
Net change in cash	1,517,724	(13)
Cash at beginning of period	55,680	13
Cash at end of period	1,573,404	-

Supplemental cash flow information - Note 11

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

1. Nature of Operations

The Company is a corporation continued under the laws of British Columbia. On December 4, 2017 the Company completed an amalgamation agreement and acquired 100% of the issued and common shares of Bruin Point Energy Limited ("BP Canada"). The Company also changed its name from Karoo Exploration Corp. to Bruin Point Helium Corp. See also Notes 3 and 4. On December 11, 2017 the Company's common shares commenced trading on the TSX Venture Exchange ("TSXV") under the symbol "BPX". The Company is a reporting issuer in British Columbia, Alberta and Saskatchewan. The Company's principal office is located at Suite 1305, 1090 West Georgia Street, Vancouver, BC V6E 3V7.

The Company's principal activity is the acquisition, exploration and development of helium property interests in North America. On the basis of information to date, the Company has not yet determined whether these properties contain economically recoverable reserves. The underlying value of the mineral resource interests is entirely dependent on the existence of economically recoverable reserves, the ability of the Company to obtain the necessary financing to complete exploration and development and upon future profitable production. Mineral resource interests represent costs incurred to date, less amounts amortized and/or written off, and do not necessarily represent present or future values.

These condensed consolidated interim financial statements have been prepared on a going concern basis which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business operations for the foreseeable future. To date the Company has not earned any revenues and is considered to be in the exploration stage. During the six months ended December 31, 2017 the Company incurred a loss of $1,869,613 and, as at December 31, 2017, the Company had working capital of $1,505,668 and an accumulated deficit of $2,077,172. Although management considers that the Company has adequate resources to maintain its core operations and conduct planned exploration programs on its existing exploration and evaluation assets for the next twelve months, the Company recognizes that exploration expenditures may change with ongoing results and, as a result, it may be required to obtain additional financing. While the Company has been successful in securing financings in the past there can be no assurance that it will be able to do so in the future. These condensed consolidated interim financial statements do not reflect any adjustments related to conditions that occurred subsequent to December 31, 2017.

2. Basis of Preparation

Statement of Compliance

These condensed consolidated interim financial statements have been prepared in accordance with IAS 34, *Interim Financial Reporting* ("IAS 34"), as issued by the International Accounting Standards Board ("IASB"), and its interpretations, using accounting policies consistent with International Financial Reporting Standards ("IFRS"). The condensed consolidated interim financial statements should be read in conjunction with the annual financial statements for the year ended June 30, 2017, which have been prepared in accordance with IFRS as issued by the IASB and interpretations of the IFRS Interpretations Committee ("IFRIC"). The accounting policies followed in these condensed consolidated interim financial statements are consistent with those applied in the Company's consolidated financial statements for the year ended June 30, 2017.

Basis of Measurement

The Company's condensed consolidated interim financial statements have been prepared on the historical cost basis except for the revaluation of certain financial assets and financial liabilities to fair value.

(Unaudited - Expressed in Canadian Dollars)

2. Basis of Preparation (continued)

Details of the Group

In addition to the Company, the consolidated financial statements include all subsidiaries. Subsidiaries are all corporations over which the Company is able, directly or indirectly, to control financial and operating policies, which is the authority usually connected with holding majority voting rights. Subsidiaries are fully consolidated from the date on which control is acquired by the Company. Inter-company transactions and balances are eliminated upon consolidation. They are de-consolidated from the date that control by the Company ceases.

The wholly-owned subsidiaries of the Company are as follows:

Company	Incorporation	Principal Activity
Bruin Point Energy Limited	Canada	Holding company
Bruin Point Energy Corp.	United States	Exploration company

3. Corporate Reorganization

On September 12, 2017 the Company and BP Canada entered into an amalgamation agreement (the "Amalgamation Agreement") pursuant to which the Company agreed to issue post-consolidation common shares to acquire all of the outstanding common shares of BP Canada (the "Amalgamation") on the basis of one post-consolidated common share of the Company for one BP Canada common share. Prior to the closing of the Amalgamation the Company consolidated its issued and outstanding common shares based on one post-consolidated common share for every 13.5 pre-consolidated common shares held, reducing the issued and outstanding common shares to 1,535,177 from 20,725,312. On December 4, 2017 the Company closed on the Amalgamation and issued 36,110,000 post-consolidated common shares of the Company to the shareholders of BP Canada.

Completion of the Amalgamation resulted in the former shareholders of BP Canada holding the largest interest in the Company. For accounting purposes, the Amalgamation has been treated as an acquisition by BP Canada of the Company with the equity accounts being presented as a continuation of BP Canada and, accordingly, the shareholders' equity of the Company was eliminated. The net liabilities of the Company acquired has been recorded with an offsetting increase to listing expense as follows:

	$
Cash	2,527
GST receivable	1,852
Accounts payable and accrued liabilities	(74,984)
Due to related parties	(227,583)
Loan payable	(39,044)
Listing expense	(337,232)

The Company has incurred a total of $114,234 for legal and other costs associated with the Amalgamation. The Company also paid $100,000 cash and issued 880,000 common shares of the Company, at a fair value of $220,000, as a finder's fee. These costs were recorded as acquisition expenses in the condensed consolidated interim statements of comprehensive loss.

For comparative purposes, the condensed consolidated interim financial statements continuity presented herein is that of BP Canada. However, the continuity of issued share capital, prior and subsequent to the date of the Acquisition, is that of the Company.

(Unaudited - Expressed in Canadian Dollars)

4. Acquisition of Bruin Point USA

Prior to entering into the Amalgamation Agreement, BP Canada, Bruin Point Energy Corp. ("Bruin Point USA") and the shareholders of Bruin Point USA entered into a share purchase agreement, dated April 5, 2017 (the "Effective Date"), pursuant to which BP Canada issued 18,000,000 common shares to the Bruin Point USA shareholders to acquire (the "Acquisition") all of the issued and outstanding common shares of Bruin Point USA.

The Acquisition resulted in the former shareholders of Bruin Point USA holding the majority interest in BP Canada. The Acquisition was not considered to be a business combination for accounting purposes as BP Canada was not considered to be a business for accounting purposes. The Acquisition has been accounted for in the condensed consolidated interim financial statements as the continuation of the financial statements of Bruin Point USA together with an issuance of common shares, equivalent to the common shares held by the former shareholders of BP Canada, and a recapitalization of the equity of Bruin Point USA. In accounting for this transaction:

(i) Bruin Point USA was deemed to be the parent company for accounting purposes. Accordingly, its net assets were included in the condensed consolidated interim statement of financial position at their historical book value; and

(ii) control of the net assets of BP Canada was acquired on the Effective Date. The consideration of $1,200 was comprised solely of cash and recorded at its fair value of $1,200.

5. Exploration and Evaluation Assets

	As at December 31, 2017 $	As at June 30, 2017 $
Acquisition costs	205,955	205,955
Exploration costs	407,041	220,310
	612,996	426,265

The Company has incurred acquisition and exploration costs as follows:

	USA Carbon County Project $
Balance at June 30, 2016	391,102
Exploration costs	
Lease delay rental payments	35,163
Balance at June 30, 2017	426,265
Exploration costs	
Geology	28,530
Seismic data	158,201
	186,731
Balance at December 31, 2017	612,996

On December 16, 2014 Bruin Point USA entered into a lease purchase agreement, as subsequently amended, and paid $205,955 (US $170,000) to acquire 12 United States Federal leases (the "Carbon County Project") located in the Uinta Basin, Carbon County, Utah. The leases have a ten year term, in effect until January 31, 2025, with 100% working interest and 87.5% net revenue interest ("NRI"). The vendor retains a 2.5% overriding royalty interest.

(Unaudited - Expressed in Canadian Dollars)

6. Loans Payable

As at December 31, 2017 the Company's wholly-owned subsidiary, Bruin Point USA, has received US $30,000 (June 30, 2017 - US $20,000) from shareholders of the Company. The loans are non-interest bearing and are repayable in the event the Company disposes of its investment in Bruin Point USA.

7. Share Capital

(a) *Authorized Share Capital*

The Company's authorized share capital consists of an unlimited number of common shares without par value. All issued common shares are fully paid.

(b) *Reconciliation of Changes in Share Capital*

During the six months ended December 31, 2017 the Company completed an equity financing of 13,110,000 common shares, at $0.25 per share, for total proceeds of $3,227,500. The Company paid a finder's fee of $169,225. As at June 30, 2017 the Company had received $47,500. A director of the Company purchased 50,000 common shares of this private placement. The Company incurred $37,500 for legal and filing costs associated with the private placement.

On August 3, 2017 shareholders of the Company surrendered a total of 7,000,000 common shares for cancellation.

During fiscal 2017 the Company issued:

(i) 12,000,000 common shares, at $0.0001 per share, for $1,200 proceeds; and
(ii) 18,000,000 common shares for the Acquisition, as described in Note 4.

See also Note 3 and 4.

(c) *Share Option Plan*

The Company has established a rolling share option plan (the "Plan"), in which the maximum number of common shares which can be reserved for issuance under the Plan is 10% of the issued and outstanding shares of the Company. The minimum exercise price of the options is set at the Company's closing share price on the day before the grant date, less allowable discounts. Options granted may be subject to vesting provisions as determined by the Board of Directors and have a maximum term of ten years.

On December 8, 2017 the Company granted share options to purchase 2,750,000 common shares at $0.25 per share, expiring December 8, 2022 and recorded compensation expense of $288,750. The fair value of share options granted and vested has been estimated using the Black-Scholes option pricing model using the following assumptions:

Risk-free interest rate	1.68%
Estimated volatility	120%
Expected life	5 years
Expected dividend yield	0%
Estimated forfeiture rate	0%

The weighted average grant date fair value of the share options granted was $0.21 per share option.

Option-pricing models require the use of estimates and assumptions including the expected volatility. Changes in the underlying assumptions can materially affect the fair value estimates and, therefore, existing models do not necessarily provide a reliable measure of the fair value of the Company's share options.

(Unaudited - Expressed in Canadian Dollars)

7. Share Capital (continued)

No share options were granted during the six months ended December 31, 2016.

A summary of the Company's share options at December 31, 2017 and 2016 the changes for the six months ended on those dates, is as follows:

	2017		2016	
	Number of Options Outstanding	Weighted Average Exercise Price $	Number of Options Outstanding	Weighted Average Exercise Price $
Balance, beginning of period	-	-	-	-
Granted	2,750,000	0.25	-	-
Balance, end of period	2,750,000	0.25	-	-

The following table summarizes information about the share options outstanding and exercisable at December 31, 2017:

Number Outstanding	Number Exercisable	Exercise Price $	Expiry Date
2,750,000	1,375,000	0.25	December 8, 2022

(d) *Escrow Shares*

As at December 31, 2017, 6,678,333 common shares were held in escrow.

8. Related Party Disclosures

Key management personnel include those persons having authority and responsibility for planning, directing and controlling the activities of the Company as a whole. The Company has determined that key management personnel consists of members of the Company's Board of Directors and executive officers.

(i) During the six months ended December 31, 2017 and 2016 the following amounts were incurred with respect to current and former key management personnel:

	2017 $	2016 $
Executive management compensation	24,500	-
Share-based compensation	117,600	-
	142,100	-

As at December 31, 2017, $24,500 (June 30, 2017 - $nil) remained unpaid and has been included in accounts payable and accrued liabilities.

(ii) During the six months ended December 31, 2017 the Company incurred $2,400 with Chase Management Ltd. ("Chase"), a private corporation owned by a director of the Company, for accounting and administrative services provided by Chase personnel subsequent to the appointment of the director to the Board. As at December 31, 2017, $2,400 remained unpaid and has been included in accounts payable and accrued liabilities.

During the six months ended December 31, 2017 the Company also recorded $8,400 for share-based compensation for share options granted to Chase.

(Unaudited - Expressed in Canadian Dollars)

9. Financial Instruments and Risk Management

Categories of Financial Assets and Financial Liabilities

Financial instruments are classified into one of the following five categories: fair value through profit or loss ("FVTPL"); held-to-maturity investments; loans and receivables; available-for-sale and other financial liabilities. The carrying values of the Company's financial instruments are classified into the following categories:

Financial Instrument	**Category**	**December 31, 2017 $**	**June 30, 2017 $**
Cash	FVTPL	1,573,404	55,680
Accounts payable and accrued liabilities	Other financial liabilities	(228,831)	(38,114)
Loans payable	Other financial liabilities	(37,635)	(26,596)

The Company's financial instruments recorded at fair value require disclosure about how the fair value was determined based on significant levels of inputs described in the following hierarchy:

Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions occur in sufficient frequency and value to provide pricing information on an ongoing basis.

Level 2 - Pricing inputs are other than quoted prices in active markets included in Level 1. Prices in Level 2 are either directly or indirectly observable as of the reporting date. Level 2 valuations are based on inputs including quoted forward prices for commodities, time value and volatility factors, which can be substantially observed or corroborated in the market place.

Level 3 - Valuations in this level are those with inputs for the asset or liability that are not based on observable market data.

The recorded amounts for accounts payable and accrued liabilities approximate their fair value due to their short-term nature. The fair value of loans payable is not determinable due to the uncertainty of their repayment. The Company's fair value of cash under the fair value hierarchy is measured using Level 1 inputs.

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Credit Risk

Credit risk is the risk of loss associated with a counterparty's inability to fulfill its payment obligations. The Company's credit risk is primarily attributable to cash and amounts receivable. Management believes that the credit risk concentration with respect to financial instruments included in cash and amounts receivable is remote.

Liquidity Risk

Liquidity risk is the risk that the Company will not have the resources to meet its obligations as they fall due. The Company manages this risk by closely monitoring cash forecasts and managing resources to ensure that it will have sufficient liquidity to meet its obligations. All of the Company's financial liabilities are classified as current and are anticipated to mature within the next fiscal period. The following table is based on the contractual maturity dates of financial assets and the earliest date on which the Company can be required to settle financial liabilities.

9. Financial Instruments and Risk Management (continued)

	Contractual Maturity Analysis at December 31, 2017				
	Less than 3 Months $	3 - 12 Months $	1 - 5 Years $	Over 5 Years $	Total $
Cash	1,573,404	-	-	-	1,573,404
Accounts payable and accrued liabilities	(228,831)	-	-	-	(228,831)
Loans payable	-	-	-	(37,635)	(37,635)

	Contractual Maturity Analysis at June 30, 2017				
	Less than 3 Months $	3 - 12 Months $	1 - 5 Years $	Over 5 Years $	Total $
Cash	55,680	-	-	-	55,680
Accounts payable and accrued liabilities	(38,114)	-	-	-	(38,114)
Loans payable	-	-	-	(26,596)	(26,596)

Market Risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and commodity and equity prices. These fluctuations may be significant.

(a) Interest Rate Risk

The Company is exposed to interest rate risk to the extent that the cash bears floating rates of interest. The interest rate risk on cash and on the Company's obligations are not considered significant.

(b) Foreign Currency Risk

The Company's functional currency is the Canadian dollar and major transactions are transacted in Canadian Dollars and US Dollars. The Company maintains a US Dollar bank account with its Canadian bank to support the cash needs of its foreign operations. Management believes the foreign exchange risk related to currency conversions is minimal and therefore does not hedge its foreign exchange risk. At December 31, 2017, 1 Canadian Dollar was equal to 0.80 US Dollar.

Balances are as follows:

	US Dollars	CDN $ Equivalent
Cash	140,811	176,014
Accounts payable and accrued liabilities	(9,862)	(12,327)
Loans payable	(30,000)	(37,635)
	100,949	126,052

Based on the net exposures as of December 31, 2017 and assuming that all other variables remain constant, a 10% fluctuation on the Canadian Dollar against the US Dollar would result in the Company's comprehensive loss being approximately $13,000 higher (or lower).

(c) Commodity Price Risk

Commodity price risk is the risk of financial loss resulting from movements in the price of the Company's commodity inputs and outputs. The Company's risk relates primarily to the expected output to be produced at its exploration and evaluation assets described in Note 5, which production is not expected in the near future.

(Unaudited - Expressed in Canadian Dollars)

9. Financial Instruments and Risk Management (continued)

Capital Management

The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern such that it can provide returns for shareholders and benefits for other stakeholders. The Company considers the items included in shareholders' equity as capital. The management of the capital structure is based on the funds available to the Company in order to support the acquisition, exploration and development of mineral properties and to maintain the Company in good standing with the various regulatory authorities. In order to maintain or adjust its capital structure, the Company may issue new shares, sell assets to settle liabilities or return capital to its shareholders.

The properties in which the Company currently has an interest are in the exploration stage, as such, the Company does not recognize revenue from its exploration properties. The Company's historical sources of capital have consisted of the sale of equity securities and interest income. In order for the Company to carry out planned exploration and development and pay for administrative costs, the Company will spend its working capital and expects to raise additional amounts externally as needed.

There were no changes in the Company's management of capital during the six months ended December 31, 2017.

10. Segmented Information

The Company operates in one reportable operating segment, being exploration and development of its helium properties the United States. Its corporate assets, comprising primarily of cash, is held in Canada.

	As at December 31, 2017		
	Canada $	USA $	Total $
Current assets	1,734,114	385	1,734,499
Exploration and evaluation assets	-	612,996	612,996
	1,734,114	613,381	2,347,495

	As at June 30, 2017		
	Canada $	USA $	Total $
Current assets	35,323	21,739	57,062
Exploration and evaluation assets	-	426,265	426,265
	35,323	448,004	483,327

11. Supplemental Cash Flow Information

During the six months ended December 31, 2017 and 2016 non-cash activities were conducted by the Company as follows:

	2017 $	2016 $
Financing activities		
Issuance of share capital	47,500	-
Share subscriptions	(47,500)	-
	-	-