ALTAIR RESOURCES INC.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED
DECEMBER 31, 2020

(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.

ALTAIR RESOURCES INC.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF FINANCIAL POSITION
(Unaudited - Expressed in Canadian Dollars)

	Note	December 31, 2020 $	March 31, 2020 $
ASSETS			
Current assets			
Cash		12,433	906
GST receivable		12,525	9,370
Prepaid expenses		10,272	-
Total current assets		35,230	10,276
Non-current assets			
Exploration and evaluation assets	4	1	1
Other asset	4	1	1
Total non-current assets		2	2
TOTAL ASSETS		35,232	10,278
LIABILITIES			
Current liabilities			
Accounts payable and accrued liabilities	4, 6	1,174,611	1,175,986
Loans	6(c)	12,000	51,000
TOTAL LIABILITIES		1,186,611	1,226,986
SHAREHOLDERS' EQUITY (DEFICIT)			
Share capital	5	15,767,991	15,539,393
Share-based payments reserve		3,637,614	3,620,514
Deficit		(20,556,984)	(20,376,615)
TOTAL SHAREHOLDERS' DEFICIT		(1,151,379)	(1,216,708)
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)		35,232	10,278

Nature of Operations and Going Concern - see Note 1

Event after the Reporting Period - see Note 9

These condensed consolidated interim financial statements were approved for issue by the Board of Directors on February 26, 2021 and are signed on its behalf by:

*/s/ **Jeffery Steiner***
Jeffery Steiner
Director

*/s/ **John G. Booth***
John G. Booth
Director

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

ALTAIR RESOURCES INC.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF COMPREHENSIVE LOSS
(Unaudited - Expressed in Canadian Dollars)

	Note	Three Months Ended December 31,		Nine Months Ended December 31,	
		2020	2019	2020	2019
		$	$	$	$
Expenses					
Accounting and administration	6(b)	16,500	4,498	21,500	32,928
Audit		11,230	-	17,000	18,220
Bank charges		150	66	267	424
Consulting		259	45,000	259	135,597
Depreciation	3	-	-	-	1,566
Directors and officers compensation	6(a)	46,000	15,000	58,500	45,000
Due diligence		44,293	-	44,293	-
Legal		-	589	2,897	32,054
Office		585	187	735	3,221
Regulatory		23,686	1,299	26,286	6,615
Rent		-	-	-	4,252
Share-based compensation	5(d)	17,100	-	17,100	26,400
Shareholder costs		-	-	-	1,014
Transfer agent fees		1,181	2,842	2,531	6,644
Travel		536	-	536	13,244
Website and internet		510	1,440	510	7,099
		162,030	70,921	192,414	334,278
Loss before other items		(162,030)	(70,921)	(192,414)	(334,278)
Other items					
Recovery of costs from sale of subsidiary	4	-	-	-	184,234
Interest expense	4	(7,417)	-	(22,799)	-
Foreign exchange		15,125	(15)	34,844	(1,073)
		7,708	(15)	12,045	183,161
Net loss and comprehensive loss for the period		(154,322)	(70,936)	(180,369)	(151,117)
Loss per common share - basic and diluted		$(0.01)	$(0.00)	$(0.01)	$(0.01)
Weighted average number of common shares outstanding		23,598,262	19,705,373	21,003,003	17,401,447

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

ALTAIR RESOURCES INC.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CHANGES IN EQUITY
(Unaudited - Expressed in Canadian Dollars)

	Nine Months Ended December 31, 2020				
	Share Capital				
	Number of Shares	Amount $	Share-based Payments Reserve $	Deficit $	Total Equity (Deficit) $
Balance at March 31, 2020	19,705,373	15,539,393	3,620,514	(20,376,615)	(1,216,708)
Common shares issued for:					
- private placement	9,220,000	230,500	-	-	230,500
Share issue costs	-	(1,902)	-	-	(1,902)
Share-based compensation	-	-	17,100	-	17,100
Net loss for the period	-	-	-	(180,369)	(180,369)
Balance at December 31, 2020	28,925,373	15,767,991	3,637,614	(20,556,984)	(1,151,379)

	Nine Months Ended December 31, 2019					
	Share Capital					
	Number of Shares	Amount $	Share Subscriptions Received $	Share-based Payments Reserve $	Deficit $	Total Equity (Deficit) $
Balance at March 31, 2019	12,965,373	15,204,953	336,367	3,594,114	(19,777,725)	(642,291)
Common shares issued for:						
- private placement	6,740,000	337,000	(336,367)	-	-	633
Share issue costs	-	(2,560)	-	-	-	(2,560)
Share-based compensation	-	-	-	26,400	-	26,400
Net loss for the period	-	-	-	-	(151,117)	(151,117)
Balance at December 31, 2019	19,705,373	15,539,393	-	3,620,514	(19,928,842)	(768,935)

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

ALTAIR RESOURCES INC.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS
(Unaudited - Expressed in Canadian Dollars)

	Nine Months Ended December 31, 2020 $	Nine Months Ended December 31, 2019 $
Operating activities		
Net loss for the period	(180,369)	(151,117)
Adjustments for:		
Depreciation	-	1,566
Foreign exchange	(11,015)	-
Interest expense	22,799	-
Share-based compensation	17,100	26,400
Recovery of costs from sale of subsidiary	-	(184,234)
Changes in non-cash working capital items:		
GST receivable	(3,155)	(5,827)
Prepaid expenses	(10,272)	6,038
Accounts payable and accrued liabilities	(13,159)	237,509
Net cash used in operating activities	(178,071)	(69,665)
Investing activity		
Expenditures on exploration and evaluation assets	-	(138)
Net cash used in investing activity	-	(138)
Financing activities		
Issuance of common shares	211,500	633
Share issue costs	(1,902)	(2,560)
Loans repaid	(20,000)	-
Loans received	-	47,000
Net cash provided by financing activities	189,598	45,073
Net change in cash	11,527	(24,730)
Cash at beginning of period	906	25,131
Cash at end of period	12,433	401

Supplemental cash flow information - Note 8

1. Nature of Operations and Going Concern

Altair Resources Inc. (the "Company") was incorporated under the provisions of the Company Act (British Columbia) on November 17, 2005. The Company is a publicly listed company with its common shares listed on the TSX Venture Exchange ("TSXV") under the symbol "AVX" and the Frankfurt Exchange under the symbol "90A". The Company's head office is located at #1305 - 1090 West Georgia Street, Vancouver, British Columbia, V6E 3V7, Canada.

The Company has a history of losses with no operating revenue and, as at December 31, 2020, has a working capital deficit of $1,148,484 and an accumulated deficit of $20,554,087. The Company has no significant assets and is dependent on raising additional capital. Further funds will be required by the Company to fund existing levels of operations and administration, retire its indebtedness as they come due and conduct due diligence on identifying and evaluating potential mineral interest acquisitions or other business opportunities. The Company will need to raise additional capital from the sale of common shares or other equity or debt instruments. While the Company has been successful in securing financing in the past, there can be no assurance that it will be able to do so in the future. These conditions indicate the existence of material uncertainties that may cast significant doubt about the Company's ability to continue as a going concern. See also Note 9.

On March 11, 2020 the World Health Organization ("WHO") declared the outbreak of a novel coronavirus, identified as "COVID-19", as a global pandemic. COVID-19 has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. The Company has implemented safety and physical distancing procedures, including working from home where possible and ceased all travel. At this time, the extent of the impact the COVID-19 outbreak may have on the Company is unknown as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

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. Realization values may be substantially different from carrying values as shown and these consolidated financial statements do not give effect to the adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. The Company's ability to continue as a going concern is dependent upon the ability of the Company to obtain the necessary financing to identify, acquire and develop properties and to establish future profitable production.

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 March 31, 2020, 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 March 31, 2020.

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. The condensed consolidated interim financial statements are presented in Canadian Dollars unless otherwise stated.

(Unaudited - Expressed in Canadian Dollars)

3. Property, Plant and Equipment

	Office Furniture and Equipment $	Vehicle $	Total $
Cost:			
Balance at March 31, 2019	8,868	17,131	25,999
Disposition	(8,868)	(17,131)	(25,999)
Balance at March 31, 2020 and December 31, 2020	-	-	-
Accumulated Depreciation:			
Balance at March 31, 2019	(3,019)	(7,673)	(10,692)
Depreciation	(482)	(1,084)	(1,566)
Disposition	3,501	8,757	12,258
Balance at March 31, 2020 and December 31, 2020	-	-	-
Carrying Value:			
Balance at March 31, 2020 and December 31, 2020	-	-	-

All property, plant and equipment was disposed of on the disposition of Altair USA, as described in Note 4.

4. Exploration and Evaluation Assets

	Pioche Project $	Other $	Total $
Balance at March 31, 2019	566,935	1	566,936
Acquisition costs			
Concession payments	138	-	138
Disposition	(567,073)	-	(567,073)
Balance at March 31, 2020 and December 31, 2020	-	1	1

Pioche Project, Nevada

On June 21, 2019 the Company completed the disposition of its only active wholly-owned subsidiary, Altair Mining Inc. ("Altair USA"). Altair USA, had entered into numerous agreements under which it had acquired or agreed to acquire a significant position in mineral leases, plant facilities and former operating mines in the Pioche, Caselton and Comet Mining Districts of Lincoln County, Nevada (the "Pioche Project"). During fiscal 2019 management determined to record an impairment provision of $834,000 on the Pioche Project.

On February 21, 2019 the Company entered into an agreement (the "Altair USA Disposition") with International Silver Inc. ("ISI"), a public Arizona corporation in which the Company's former President and CEO is a director, officer and shareholder of ISI, to sell all the shares of Altair USA to ISI. On June 21, 2019 the Company completed the Altair USA Disposition pursuant to which it received the following considerations:

(i) $237,537 of unpaid salaries owing to the Company's President assigned and assumed by ISI;
(ii) $70,392 of liabilities of Altair USA assigned to the Company;
(iii) 5,000,000 common shares of ISI; and
(iv) 2% net smelter royalty on production from the Pioche Project, valued at $1.

4. Exploration and Evaluation Assets (continued)

ISI was to be responsible for all project costs relating to the Pioche Project. As a result, during the nine months ended December 31, 2019 the Company recognized a recovery of $184,234 for adjustments derecognized on closing of the Altair USA Disposition.

On March 10, 2020 a complaint for breach of contract was filed against the Company for non-payment for professional services provided on the Pioche Project. No responses were submitted by the Company, Altair USA or ISI. On September 29, 2020 a default judgment (the "Default Judgment") was awarded against the Company for US $238,023 for the unpaid contract balance, accrued interest and legal costs to September 29, 2020. Accordingly, the Company has recorded an obligation of $314,340 (March 31, 2020 - $326,124) for the estimated default judgment amount, legal costs and accrued interest to December 31, 2020. Pursuant to the disposition agreement ISI agreed to the transfer and guarantee of specific indebtedness of Altair USA, which included the Default Judgment. Should the creditor take legal action to enforce the judgment in British Columbia the Company may have to pay the Default Judgment, legal costs and interest. The ability by the Company to recover this obligation from ISI would be doubtful and a provision has been recorded in the accounts.

5. 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) ***Equity Financings***

Nine Months Ended December 31, 2020

On November 23, 2020 the Company completed a private placement financing of 9,220,000 units at $0.025 per unit for $230,500. Each unit comprised one common share and one common share purchase warrant, with each warrant entitling the holder to purchase an additional share at an exercise price of $0.05 per share on or before November 23, 2022. Directors and officers of the Company purchased 1,220,000 units of this private placement.

The Company paid $1,902 for filing costs incurred with the private placement.

See also Note 9.

Fiscal 2020

On June 3, 2019 the Company completed the second tranche of a non-brokered private placement by issuing 140,000 units for $7,000 and, on July 17, 2019, completed the remaining tranche by issuing 6,600,000 units for $330,000. Each unit consisted of one common share of the Company and one share-purchase warrant. Each warrant entitles the holder to purchase an additional common share at an exercise price of $0.06 per share of which 140,000 warrant are exercisable on or before June 3, 2022 and 6,600,000 warrants are exercisable on or before July 17, 2022. A significant shareholder of the Company purchased 4,700,000 units of this private placement.

The Company paid $2,560 for filing costs incurred with the private placement.

(Unaudited - Expressed in Canadian Dollars)

5. Share Capital (continued)

(c) *Warrants*

A summary of the number of common shares reserved pursuant to the Company's outstanding warrants at December 31, 2020 and 2019 and the changes for the nine months ended on those dates, is as follows:

	2020		2019	
	Number	Weighted Average Exercise Price $	Number	Weighted Average Exercise Price $
Balance, beginning of period	14,790,226	0.41	9,669,225	0.83
Issued	9,220,000	0.05	6,740,000	0.06
Expired	(7,550,226)	0.74	(1,118,999)	1.69
Balance, end of period	16,460,000	0.05	15,290,226	0.45

The following table summarizes information about the number of common shares reserved pursuant to the Company's warrants outstanding and exercisable at December 31, 2020:

Number	Exercise Price $	Expiry Date
500,000	0.06	March 20, 2022
140,000	0.06	June 3, 2022
6,600,000	0.06	July 17, 2022
9,220,000	0.05	November 23, 2022
16,460,000		

(d) *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 five years. The number of common shares reserved for issuance to any individual director or officer will not exceed five percent (5%) of the issued and outstanding common shares and the number of common shares reserved for issuance to all technical consultants will not exceed two percent (2%) of the issued and outstanding common shares.

During the nine months ended December 31, 2020 the Company granted share options to purchase 570,000 (2019 - 880,000) common shares and recorded compensation expense of $17,100 (2019 - $26,400). The fair value of share options granted during the nine months ended December 31, 2020 and 2019 is estimated using the Black-Scholes option pricing model using the following assumptions:

	2020	2019
Risk-free interest rate	0.44%	1.33%
Estimated volatility	121%	86%
Expected life	5 years	3 years
Expected dividend yield	0%	0%
Estimated forfeiture rate	0%	0%

(Unaudited - Expressed in Canadian Dollars)

5. Share Capital (continued)

The weighted average measurement date fair value of all share options granted during the nine months ended December 31, 2020, using the Black-Scholes Option Pricing Model, was $0.03 (2019 - $0.03) per 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 reliable measure of the fair value of the Company's share options.

A summary of the Company's share options outstanding at December 31, 2020 and 2019 and the changes for the nine months ended on those dates, is as follows:

	2020		2019	
	Number of Options Outstanding	Weighted Average Exercise Price $	Number of Options Outstanding	Weighted Average Exercise Price $
Balance, beginning of period	1,963,750	0.30	1,238,750	0.54
Granted	570,000	0.05	880,000	0.055
Expired	(533,750)	0.97	(155,000)	0.80
Balance, end of period	2,000,000	0.05	1,963,750	0.30

The following table summarizes information about the share options outstanding and exercisable at December 31, 2020:

Number	Exercise Price $	Expiry Date
600,000	0.055	February 28, 2022
830,000	0.055	August 9, 2022
570,000	0.05	November 25, 2025
2,000,000		

6. Related Party Disclosures

Transactions made with related parties are made in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. 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.

(a) During the nine months ended December 31, 2020 and 2019 the Company incurred the following compensation amounts to its current and former key management personnel:

	2020 $	2019 $
Directors and officers compensation	58,500	45,000
Share-based compensation	15,000	11,400
	73,500	56,400

As at December 31, 2020, $208,000 (March 31, 2020 - $168,750) unpaid key management compensation has been included in accounts payable and accrued liabilities.

(Unaudited - Expressed in Canadian Dollars)

6. Related Party Disclosures (continued)

(b) During the nine months ended December 31, 2020 the Company incurred a total of $21,500 (2019 - $32,000) to Chase Management Ltd. ("Chase"), a private corporation owned by a former officer of the Company, for accounting and administration services provided by Chase personnel. As at December 31, 2020, $10,500 (March 31, 2020 - $4,767) remained unpaid and has been included in accounts payable and accrued liabilities.

(c) The Company has received ongoing advances in prior years from shareholder and entities associated with a former officer of the Company. During the nine months ended December 31, 2020 the Company has repaid $20,000 and a lender agreed to retire $19,000 of advances through participation in the Company's private placement as described in Note 5(b). As at December 31, 2020 $12,000 remained outstanding and is non-interest bearing and repayable on demand.

(d) See also Note 4 and 5(b).

7. Financial Instruments and Risk Management

Categories of Financial Assets and Financial Liabilities

Financial instruments are classified into one of the following following categories: fair value through profit or loss ("FVTPL"); amortized cost; and fair value through other comprehensive income. The carrying values of the Company's financial instruments are classified into the following categories:

Financial Instrument	**Category**	**December 31, 2020 $**	**March 31, 2020 $**
Cash	FVTPL	12,433	906
Accounts payable and accrued liabilities	Amortized cost	(1,174,611)	(1,171,558)

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. 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. Management believes that the credit risk concentration with respect to financial instruments included in cash is remote.

7. Financial Instruments and Risk Management (continued)

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.

	Contractual Maturity Analysis at December 31, 2020				
	Less than 3 Months $	3 - 12 Months $	1 - 5 Years $	Over 5 Years $	Total $
Cash	12,433	-	-	-	12,433
Accounts payable and accrued liabilities	(1,174,611)	-	-	-	(1,174,611)
Loans	(12,000)				(12,000)

	Contractual Maturity Analysis at March 31, 2020				
	Less than 3 Months $	3 - 12 Months $	1 - 5 Years $	Over 5 Years $	Total $
Cash	906	-	-	-	906
Accounts payable and accrued liabilities	(1,175,986)	-	-	-	(1,175,986)
Loans	(51,000)	-	-	-	(51,000)

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 primarily transacted in Canadian Dollars and US Dollars. Management believes the foreign exchange risk related to currency conversions is minimal and therefore does not hedge its foreign exchange risk. At December 31, 2020, 1 Canadian Dollar was equal to 0.79 US Dollar.

Balances are as follows:

	US Dollars	CDN $ Equivalent
Accounts payable and accrued liabilities	(251,977)	(318,958)

Based on the net exposures as of December 31, 2020 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 net loss being approximately $34,000 higher (or lower).

(Unaudited - Expressed in Canadian Dollars)

7. 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 complete its acquisitions, 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 nine months ended December 31, 2020 and 2019.

8. Supplemental Cash Flow Information

During the nine months ended December 31, 2020 and 2019 non-cash activities were conducted by the Company as follows:

	2020 $	2019 $
Operating activity		
Accounts payable and accrued liabilities	-	(237,537)
Investing activities		
Consideration from Altair Disposition	-	287,537
Other assets	-	(50,001)
	-	237,537
Financing activities		
Issuance of common shares	19,000	336,367
Share subscriptions received	(19,000)	(336,367)
	-	-

9. Event after the Reporting Period

On February 22, 2021 the Company completed a private placement financing of 1,350,000 units at $0.035 per unit for $47,250. Each unit comprised one common share and one common share purchase warrant entitling the holder to purchase one additional common share of the Company at an exercise price of $0.05 per share, expiring February 22, 2026. Directors of the Company purchased a total of 450,000 units for $15,750.