YELLOWHEAD MINING INC.
Condensed Consolidated Interim Financial Statements
September 30, 2013
(Unaudited)
(Expressed in Canadian Dollars)

YELLOWHEAD MINING INC.

Condensed Consolidated Interim Statement of Financial Position

(Unaudited)
(In Canadian dollars)

	NOTES	As at September 30, 2013	As at December 31, 2012
ASSETS			
Current assets			
Cash and cash equivalents		**$ 3,042,535**	$ 7,060,334
Mineral exploration tax credit receivable		**-**	1,711,785
GST/HST receivable		**15,229**	227,302
Prepaid expenses and deposits		**20,814**	241,620
		3,078,578	9,241,041
Non-current assets			
Property, plant and equipment	6	**2,316,587**	2,329,751
Mineral interests	7	**885,235**	885,235
Reclamation bond		**85,000**	85,000
Long-term deposits		**50,000**	50,000
		3,336,822	3,349,986
TOTAL ASSETS		**$ 6,415,400**	$ 12,591,027
LIABILITIES			
Current liabilities			
Accounts payable and accrued liabilities		**$ 243,302**	$ 1,339,083
Due to related parties	9	**4,725**	45,021
Flow-through share premium liability		**-**	107,070
		248,027	1,491,174
EQUITY			
Share capital	8	**50,769,639**	50,769,639
Equity reserves		**5,094,664**	4,731,684
Accumulated deficit		**(49,696,930)**	(44,401,470)
		6,167,373	11,099,853
TOTAL LIABILITIES AND EQUITY		**$ 6,415,400**	$ 12,591,027

Commitments (Note 11)

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

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS:

"T. Gregory Hawkins" — DIRECTOR

"Andy Graetz" — DIRECTOR

YELLOWHEAD MINING INC.

Condensed Consolidated Interim Statement of Comprehensive Income

(Unaudited)
(In Canadian dollars)

	NOTES	Three months ended September 30, 2013	Three months ended September 30, 2012	Nine months ended September 30, 2013	Nine months ended September 30, 2012
Administrative expenses					
Amortization		**$ 9,963**	$ 19,279	**$ 37,345**	$ 67,297
Consulting fees		**42,547**	11,153	**234**	161,155
Filing fees		**30,618**	35,910	**136,663**	165,273
Insurance		**10,064**	9,271	**30,193**	26,271
Investor relations		**45,587**	139,316	**256,432**	554,352
Office supplies and services		**18,478**	21,024	**59,674**	77,491
Professional fees		**219,811**	131,189	**611,581**	302,188
Rent		**29,590**	28,085	**91,153**	70,853
Share-based compensation	8	**170,920**	158,589	**362,980**	388,442
Wages and benefits		**407,714**	353,698	**1,172,706**	1,227,494
		985,292	907,514	**2,758,961**	3,040,816
Evaluation and exploration expenses	5	**268,156**	2,092,890	**2,670,968**	4,526,520
Other expenses/(income)					
Interest income		**(10,845)**	(17,105)	**(60,490)**	(76,960)
Recognition of flow-through share premium		**-**	-	**(107,070)**	-
Other expenses		**2,478**	3,000	**33,091**	56,207
Net loss and comprehensive loss		**$ 1,245,081**	$ 2,986,299	**$ 5,295,460**	$ 7,546,583
Loss per share					
Basic and diluted		**$ 0.02**	$ 0.06	**$ 0.08**	$ 0.14
Weighted average number of shares outstanding					
Basic and diluted		**63,450,170**	53,276,461	**63,450,170**	53,200,008

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

YELLOWHEAD MINING INC.

Condensed Consolidated Interim Statement of Changes in Equity

(Unaudited)
(In Canadian dollars)

	Number of shares	Share capital	Equity reserves	Accumulated deficit	Total
Balances as at January 1, 2012	52,927,469	$ 44,083,396	$ 4,403,595	$ (32,139,762)	$ 16,347,229
Shares issued for:					
Exercise of stock options	340,000	449,972	(194,972)	-	255,000
Exercise of warrants	8,992	10,431	(5,935)	-	4,496
Share-based compensation	-	-	388,442	-	388,442
Net loss and comprehensive loss for the period	-	-	-	(7,546,583)	(7,546,583)
Balances as at September 30, 2012	53,276,461	$ 44,543,799	$ 4,591,130	$ (39,686,345)	$ 9,448,584
Balances as at January 1, 2013	**63,450,170**	**$ 50,769,639**	**$ 4,731,684**	**$ (44,401,470)**	**$11,099,853**
Share-based compensation	**-**	**-**	**362,980**	**-**	**362,980**
Net loss and comprehensive loss for the period	**-**	**-**	**-**	**(5,295,460)**	**(5,295,460)**
Balances as at September 30, 2013	**63,450,170**	**$ 50,769,639**	**$ 5,094,664**	**$ (49,696,930)**	**$ 6,167,373**

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

YELLOWHEAD MINING INC.

Condensed Consolidated Interim Statement of Cash Flows

(Unaudited)
(In Canadian dollars)

	Nine months ended September 30, 2013	Nine months ended September 30, 2012
Operating activities		
Net Loss for the period	**$ (5,295,460)**	$ (7,546,583)
Items not involving cash:		
Share-based compensation	**362,980**	388,442
Amortization	**37,345**	67,297
Recognition of flow-through share premium	**(107,070)**	-
Changes in non-cash working capital		
Mineral exploration tax credit	**1,711,785**	(43)
GST/HST receivable	**212,073**	1,284,690
Prepaid expenses and deposits	**220,806**	206,584
Accounts payable and accrued liabilities	**(1,095,781)**	(509,674)
Due to related parties	**(40,296)**	(209,271)
Cash used in operating activities	**(3,993,618)**	(6,318,558)
Investing activities		
Acquisition of property, plant and equipment	**(24,181)**	(1,282)
Cash used in investing activities	**(24,181)**	(1,282)
Financing activities		
Proceeds from issuance of capital stock, net of share issue costs	**-**	259,496
Cash provided by financing activities	**-**	259,496
Net (decrease)/increase in cash and cash equivalents	**(4,017,799)**	(6,060,344)
Cash and cash equivalents, beginning of period	**7,060,334**	10,491,895
Cash and cash equivalents, end of period	**$ 3,042,535**	$ 4,431,551

Supplemental cash flow information (Note 10)

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

1. NATURE OF OPERATIONS

Yellowhead Mining Inc. ("Yellowhead" or the "Company") was incorporated on August 23, 2005 under the laws of British Columbia and is an exploration stage company engaged principally in the acquisition, exploration and development of mineral properties.

The Company's head office is located at 800 West Pender Street, Suite 730, Vancouver, British Columbia, V6C 2V6 and its registered and records office is located at Suite 2900, 550 Burrard Street, Vancouver, British Columbia, V6C 0A3.

These condensed consolidated interim financial statements have been prepared on a going-concern basis, which contemplates the Company will continue in operations for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of business. The Company's ability to continue as a going concern is dependent upon receipt of all required permits, establishment of profitable operations and the Company's ability to obtain additional financing or outside participation to undertake further exploration and subsequent development of its mineral interests. The Company believes its current working capital is sufficient for the next twelve months of general and administrative activities, however, additional funding will be required by the Company to complete its strategic objectives and to continue as a going concern. Given the current state of the financing market for junior mining companies there is no certainty that additional financing at terms that are acceptable to the Company will be available and an inability to obtain financing would have a direct impact on the Company's ability to continue as a going concern.

The Company's investments in mineral interests comprise a significant portion of the Company's activities. Realization of the Company's investment in these properties is dependent on establishing legal ownership of the properties, on the attainment of successful commercial production, or from the proceeds of their disposal. The recoverability of the amounts shown for mineral interests and property, plant and equipment is dependent upon the existence of economically recoverable reserves, the ability of the Company to permit the properties, the ability of the Company to obtain necessary financing to complete the development of the properties, and upon future production or proceeds from the disposition thereof.

2. BASIS OF PRESENTATION

(a) Statement of compliance

These condensed consolidated interim financial statements have been prepared in accordance with International Accounting Standard ("IAS") 34 - *Interim Financial Reporting* using accounting policies consistent with the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

(b) Basis of presentation

The accounting policies used in the preparation of these condensed consolidated interim financial statements are the same as those applied in the Company's most recent consolidated annual financial statements for the fourteen months ended December 31, 2012. These condensed consolidated interim financial statements should be read in conjunction with the Company's consolidated annual financial statements for the fourteen months ended December 31, 2012.

2. BASIS OF PRESENTATION (Continued)

These condensed consolidated interim financial statements were reviewed by the Audit Committee and approved and authorized for issue by the Board of Directors on November 13, 2013.

These condensed consolidated interim financial statements have been prepared on the historical cost basis except for certain financial instruments, which are measured at fair value.

The consolidated financial statements include the accounts of the Company and its 100% owned subsidiary Harper Creek Mining Corp. ("Harper Creek").

(c) Critical accounting judgements and estimates

The preparation of the condensed consolidated interim financial statements in conformity with IAS 34 requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Note 3 of the Company's consolidated financial statements for the fourteen months ended December 31, 2012, contains a discussion of the Company's critical accounting judgements and estimates.

(d) Reporting periods and comparatives

On February 20, 2012, the Company announced that it was prospectively changing its fiscal year end date from October 31st to December 31st effective for the 2012 reporting period. In accordance with relevant legislation for the 2013 reporting period the Company is required to prepare condensed consolidated interim financial statements for the three months ending March 31, 2013, June 30, 2013 and September 30, 2013 with the comparative periods being the three months ended March 31, 2012, June 30, 2012 and September 30, 2012, respectively. The Company's next consolidated annual financial statements will be for the twelve months ended and as at December 31, 2013 with the comparative period being the fourteen months ended and as at December 31, 2012.

(In Canadian dollars)

3. FINANCIAL INSTRUMENTS

(a) Designation and valuation of financial instruments

The Company has designated its cash and cash equivalents as loans-and-receivables; and accounts payable and accrued liabilities and due to related parties as other-financial-liabilities.

GST/HST receivable and mineral exploration tax credits receivable are excluded from financial instruments as they arise from statutory requirements imposed by the Government of Canada and the Province of British Columbia, respectively.

The carrying values of cash and cash equivalents, accounts payable and accrued liabilities, and due to related parties approximate their fair values because of the short-term maturity of these financial instruments.

The following table summarizes the designation of the Company's financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1 to 3 based on the degree to which the inputs used to determine the fair value are observable:

- Level 1 of the fair value hierarchy includes unadjusted quoted prices in active markets for identical assets or liabilities;
- Level 2 of the hierarchy includes inputs that are observable for the asset or liability, either directly or indirectly; and
- Level 3 includes inputs for the asset or liability that are not based on observable market data.

The Company does not have any financial instruments included in Level 1, 2 and 3.

The Company's financial instruments as at September 30, 2013 are as follows:

	As at	
	September 30, 2013	**December 31, 2012**
Financial assets		
Loans-and-receivables		
Cash and cash equivalents	**$ 3,042,535**	$ 7,060,334
Total financial assets	**$ 3,042,535**	$ 7,060,334
Financial liabilities		
Other-financial-liabilities		
Accounts payable and accrued liabilities	**$ 243,302**	$ 1,339,083
Due to related parties	**4,725**	45,021
Total financial liabilities	**$ 248,027**	$ 1,384,104

3. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial Risk

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

(i) Credit risk

Credit risk is the risk of potential loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations.

The Company is exposed to credit risk with respect to its cash and cash equivalents; however, this is minimized as cash and cash equivalents are placed with major Canadian financial institutions with strong investment-grade ratings as determined by a primary ratings agency.

(ii) Liquidity risk

Liquidity risk is the risk that the Company will not have sufficient cash to meet its financial obligations as they become due.

The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when they are due. This is achieved by ensuring that no liabilities are incurred that the Company does not have the ability to discharge in 30 days or less. The Company also has policies in place that establish minimum working capital levels below which expenditures of the Company are reduced until the minimum working capital level is re-established.

As at September 30, 2013, the Company had cash and cash equivalents of $3,042,535 (December 31, 2012 - $7,060,334) available to settle current liabilities of $248,027 (December 31, 2012 - $1,384,104). All of the Company's financial liabilities have contractual maturities of less than 30 days and are subject to normal trade terms.

(iii) Market risk

Market risks consist of interest rate risk, foreign currency risk and other price risk. The Company is not exposed to foreign currency risk or other price risks.

Interest rate risk
The Company's cash and cash equivalent balance is held in a savings account which pays interest of approximately 1%.

The Company is not exposed to significant interest rate risk due to the short-term maturity of its monetary assets and liabilities.

(In Canadian dollars)

4. CAPITAL MANAGEMENT

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to pursue the development and exploration of Harper Creek and to maintain a flexible capital structure, which optimizes the costs of capital to an acceptable risk.

The Company depends on external financing to fund its activities and there can be no guarantee that external financing will be available at terms acceptable to the Company. The capital structure of the Company currently consists of common shares and stock options. The Company manages the capital structure and makes adjustments to it in light of changes in economic conditions and risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may issue new debt or new shares. Management reviews its capital management approach on a regular basis. There were no changes in the Company's approach to capital management and the Company is not subject to any externally imposed capital requirements.

The Company's investment policy is to hold its cash in high interest savings accounts and highly liquid short-term interest-bearing investments with maturities of 90 days or less from the original date of acquisition, all held with major Canadian financial institutions.

5. EVALUATION AND EXPLORATION EXPENSES

	Three months ended September 30,		Nine months ended September 30,	
	2013	**2012**	**2013**	**2012**
Assaying	**$ 30,103**	$ 4,931	**$ 278,531**	$ 137,943
Camp and field supplies	**4,284**	24,275	**108,137**	69,785
Contract wages	**5,144**	-	**29,943**	171,891
Drilling	**-**	709,790	**1,301,801**	730,285
Engineering	**-**	209,293	**1,600**	910,941
Environmental assessment	**198,937**	1,111,115	**702,449**	2,333,578
Equipment rental	**10,951**	5,938	**29,173**	54,706
Geological consulting	**-**	-	**57,587**	3,270
Reports, drafting and maps	**15,463**	14,124	**101,625**	38,325
Other	**3,274**	13,424	**60,122**	75,796
Total evaluation and exploration expenses	**$ 268,156**	$ 2,092,890	**$ 2,670,968**	$ 4,526,520

(In Canadian dollars)

6. PROPERTY, PLANT AND EQUIPMENT

	Computer equipment and software	Furniture and fixtures	Field camp equipment	Land	Total
Cost					
As at December 31, 2012	$ 35,260	$ 31,864	$ 437,157	$ 2,222,729	$ 2,727,010
Additions	3,674	20,507	-	-	24,181
Disposals	-	-	-	-	-
As at September 30, 2013	38,934	52,371	437,157	2,222,729	2,751,191
Accumulated depreciation					
As at December 31, 2012	15,418	8,886	372,955	-	397,259
Charge for the period	9,121	5,121	23,103	-	37,345
Disposals	-	-	-	-	-
As at September 30, 2013	24,539	14,007	396,058	-	434,604
Net book value as at September 30, 2013	**$ 14,395**	**$ 38,364**	**$ 41,099**	**$ 2,222,729**	**$ 2,316,587**

	Computer equipment and software	Furniture and fixtures	Field camp equipment	Land	Total
Cost					
As at October 31, 2011	$ 35,587	$ 30,480	$ 437,157	$ -	$ 503,224
Additions	2,397	1,384	-	2,222,729	2,226,510
Disposals	(2,724)	-	-	-	(2,724)
As at December 31, 2012	35,260	31,864	437,157	2,222,729	2,727,010
Accumulated depreciation					
As at October 31, 2011	2,411	1,451	296,000	-	299,862
Charge for the period	14,141	7,435	76,955	-	98,531
Disposals	(1,134)	-	-	-	(1,134)
As at December 31, 2012	15,418	8,886	372,955	-	397,259
Net book value as at December 31, 2012	**$ 19,842**	**$ 22,978**	**$ 64,202**	**$ 2,222,729**	**$ 2,329,751**

7. MINERAL INTERESTS

	Amount
Balance as at October 31, 2011	$ 834,026
Additions	51,209
Disposals	-
Balance as at December 31, 2012	885,235
Balance as at September 30, 2013	**$ 885,235**

8. SHARE CAPITAL

(a) Authorized

Unlimited Class A common shares without par value

(b) Issued and outstanding

At September 30, 2013, the Company had 63,450,170 common shares issued and outstanding (December 31, 2012 – 63,450,170).

Nine months ended September 30, 2013
During the nine months ended September 30, 2013, the Company did not issue any common shares.

Fourteen months ended December 31, 2012
During the fourteen months ended December 31, 2012, the Company issued 514,492 common shares for gross cash proceeds of $369,745 from the exercise of stock options and share purchase warrants.

In December 2012, the Company completed a non-brokered private placement. The Company issued 8,032,307 common shares at a price of $0.65 per share for gross cash proceeds of $5,221,000 and paid finder's fees associated with this placement of $261,050. The Company also issued 2,141,403 flow-through common shares at a price of $0.70 per share for gross cash proceeds of $1,498,982. Share capital was reduced by the premium attributed to the flow-through shares of $0.05 per share or $107,070 and the Company paid finder's fees associated with this flow-through placement of $83,450. The Company also incurred legal costs of $42,572 with relation to the private placement of the common shares and flow-through shares which was treated as share issue costs.

Flow-through share arrangements involve resource expenditure deductions for income tax purposes which are renounced to purchasers of flow-through shares in accordance with income tax legislation. Each flow through share entitles the holder to a 100% tax deduction in respect of qualifying Canadian Exploration Expenses ("CEE") as defined in the Income Tax Act of Canada. Accordingly the Company was required to incur a total of $1,498,982 of eligible CEE by December 31, 2013 with respect to the shares issued during the fourteen months ended December 31, 2012. The Company has incurred all required expenditures in connection with these flow-through shares.

(In Canadian dollars)

8. SHARE CAPITAL (Continued)

(c) Stock options

The Company implemented a new stock option plan on April 19, 2012, whereby the Board of Directors of the Company may grant directors, officers, employees and consultants stock options to acquire common shares of the Company. Under the stock option plan, options granted are non-assignable and may be granted for a term not exceeding ten years. The plan is administered by the Board of Directors, which determines individual eligibility under the plan, the number of shares reserved underlying the options granted to each individual (not exceeding 10% of issued and outstanding shares to any insider; not exceeding 2% of the issued and outstanding shares to any consultant or persons employed to provide investor relations services) and any vesting period which, pursuant to the stock option plan can be determined and imposed by the Board of Directors. The plan provides for a rolling maximum and allows the Company to issue stock options up to a maximum of 10% of the Company's issued and outstanding common shares.

The movement in the Company's stock options for the nine months ended September 30, 2013 was as follows:

	Number of options	Weighted average exercise price
Outstanding, October 31, 2011	4,354,250	$ 1.10
Granted	1,962,500	1.22
Exercised	(505,500)	0.72
Forfeited	(355,000)	1.25
Expired	(703,750)	1.06
Outstanding, December 31, 2012	4,752,500	1.18
Granted	**2,190,000**	**0.26**
Expired	**(150,000)**	**1.25**
Outstanding, September 30, 2013	**6,792,500**	**$ 0.88**

(In Canadian dollars)

8. SHARE CAPITAL (Continued)

The Company's outstanding and exercisable stock options as at September 30, 2013 are as follows:

	Outstanding		Exercisable	
Exercise price	**Number outstanding**	**Weighted average remaining life (years)**	**Number exercisable**	**Weighted average remaining life (years)**
$0.24	1,600,000	4.76	533,330	4.76
$0.26 (1)	500,000	4.75	-	-
$0.60	90,000	4.38	30,000	4.38
$0.62	100,000	4.22	24,999	4.22
$1.00	525,000	0.07	525,000	0.07
$1.08	750,000	1.68	750,000	1.68
$1.25	3,227,500	2.54	2,467,684	2.23
	6,792,500	**2.99**	**4,331,013**	**2.21**

(1) On July 1, 2013, the Company, in accordance with relevant TSX rules and upon approval from the TSX, granted the Company's new CEO Frank Wheatley 500,000 incentive stock options exercisable at $0.26 with a maximum term of five years. These incentive stock options do not fall within the Company's stock-option plan which limits stock options outstanding to not exceed 10% of the Company's issued and outstanding shares.

(d) Share-based compensation

During the nine months ended September 30, 2013, the Company granted 2,190,000 stock options (September 30, 2012: 1,802,500) at a weighted average exercise price of $0.26 (September 30, 2012: $1.25). The weighted average fair value for the options granted in the nine months ended September 30, 2013 was $0.15 (September 30, 2012: $0.58) which was estimated at the date of the grants using the Black-Scholes option pricing model using the following assumptions:

	Nine months ended September 30,	
	2013	**2012**
Risk-free interest rate	**1.75%**	1.47%
Expected dividend yield	**-**	-
Expected stock price volatility	**85%**	86%
Expected option life	**5.0 years**	4.8 years

During the nine months ended September 30, 2013, the Company recorded share-based compensation of $362,980 (September 30, 2012: $388,442). The Company estimated a forfeiture rate of 0% (September 30, 2012 – 0%) to record the share-based compensation expense for options granted in the period. Option pricing models require the input of highly subjective assumptions including the expected price volatility. Changes in the subjective input assumptions can materially affect the fair value estimate.

(In Canadian dollars)

8. SHARE CAPITAL (Continued)

(e) Share purchase warrants

During the nine months ended September 30, 2013 and the fourteen months ended December 31, 2012, the Company did not issue any share purchase warrants. All of the Company's outstanding warrants expired unexercised in April 2013.

9. RELATED PARTY TRANSACTIONS

Related party transactions not disclosed elsewhere in these financial statements are as follows:

- During the nine months ended September 30, 2013, the Company paid and accrued project management fees, exploration expenses and office costs of $615,386 (September 30, 2012 - $118,305) to CME Consultants Inc., a contractor company whose president is a director of the Company's 100% owned subsidiary Harper Creek Mining Corp. As at September 30, 2013, the balance owing to that company was $nil.
- During the nine months ended September 30, 2013, the Company paid and accrued management fees of $163,581 (September 30, 2012 - $53,700) to Twinstone Ventures Inc., a company related to the Chairman of the Board of Directors of the Company and the former interim CEO of the Company. As at September 30, 2013, the balance owing to that company was $4,725.

These transactions, occurring in the normal course of operations are measured at the estimated fair value of the services provided or goods received.

10. SUPPLEMENTAL CASH FLOW INFORMATION

	Nine months ended September 30, 2013	Nine months ended September 30, 2012
Supplementary Information		
Interest received	**$ 60,490**	$ 76,960
Income taxes paid	**-**	-

The Company did not have any non-cash financing or investing activities for the nine months ended September 30, 2013 and 2012.

(In Canadian dollars)

11. COMMITMENTS

As at September 30, 2013, the Company had the following contractual commitments:

Rental Commitments
The Company has commitments related to the minimum rental and operating expenses payments for the Company's office space in downtown Vancouver. The lease was effective September 1, 2011 and concludes on August 31, 2016. These commitments in each of the next four years to the conclusion of the lease are approximately as follows:

Year Incurred	Amount
2013	**$ 30,100**
2014	**121,400**
2015	**124,400**
2016	**84,300**
Total commitments	**$ 360,200**

12. CONTINGENCIES

Due to the nature of the Company's operations, various legal and tax matters arise in the ordinary course of business. The Company accrues for such items when a liability is both probable and the amount can be reasonably estimated. In the opinion of management, these matters will not have a material effect on the condensed consolidated interim financial statements of the Company.