HLD Land Development Limited Partnership

CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

(Expressed in Canadian Dollars)

Nine Months Ended September 30, 2015

(Unaudited)

HLD Land Development Limited Partnership

CONDENSED INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

(Unaudited - Expressed in Canadian dollars)

	Note	September 30, 2015	December 31, 2014
ASSETS			
Current assets			
Cash		**$ 50,649**	$ 40,183
Amounts receivable	7	**1,209**	1,465
Prepaids and deposits		**1,552**	5,606
Due from a related party	9	**-**	3,944
Investments	5	**997**	7,210
TOTAL ASSETS		**$ 54,407**	$ 58,408
LIABILITIES			
Current liabilities			
Trade and other payables		**$ 147,545**	$ 69,870
Current portion of promissory notes payable		**2,284**	2,284
Due to a related party		**131,912**	-
Total current liabilities		**281,741**	72,154
Non-current liabilities			
Promissory notes payable		**17,859**	17,859
TOTAL LIABILITIES		**299,600**	90,013
PARTNERS' EQUITY			
General partner contributions		**5**	5
Limited partner contributions	8	**18,779,702**	18,779,702
Accumulated loss		**(19,024,900)**	(18,811,312)
TOTAL PARTNERS' (DEFICIENCY) EQUITY		**(245,193)**	(31,605)
TOTAL LIABILITIES AND PARTNERS' EQUITY		**$ 54,407**	$ 58,408

Nature of Operations and Going Concern (Note 1)

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

These condensed interim consolidated financial statements were approved for issue by the Board of Directors of the general partner on November 27, 2015 and are signed on its behalf by:

Approved by the Director ***"James Glass"*** **Director** ***"Kulwant Chauhan"***

HLD Land Development Limited Partnership

CONDENSED INTERIM CONSOLIDATED STATEMENTS OF LOSS AND COMPREHENSIVE LOSS

Periods ended September 30, 2015 and September 30, 2014

(Unaudited - Expressed in Canadian dollars)

	Note	Three Months Ended September 30		Nine Months Ended September 30	
		2015	**2014**	**2015**	**2014**
Revenues					
Petroleum and natural gas sales		**$ -**	$ -	**$ -**	$ 9,505
Expenses					
Operating expenses on petroleum and natural gas properties		**-**	-	**-**	8,646
Bank charges and interest		**76**	176	**237**	516
Consulting		**6,000**	6,000	**18,000**	18,000
Director's fees		**8,025**	8,025	**24,075**	24,075
Legal, accounting and audit		**87,596**	9,245	**114,025**	118,030
Office administration and other		**3,624**	1,890	**8,058**	8,735
Transfer agent and regulatory filing fees		**4,654**	4,643	**16,668**	16,657
Wages and salaries		**11,253**	11,253	**33,831**	33,759
		121,228	41,232	**214,894**	228,418
Loss from operations		**(121,228)**	(41,232)	**(214,894)**	(218,913)
Interest and other income		**-**	316	**5**	2,751
Dividend income		**-**	-	**-**	46
Foreign exchange (loss) gain		**-**	1,950	**1,484**	-
Unrealized holding gain (loss) on investments		**-**	851	**-**	(3,374)
Gain (loss) on sale of investments		**-**	242	**(183)**	1,946
Net income (loss) and comprehensive income (loss)		**$ (121,228)**	$ (37,873)	**$ (213,588)**	$ (217,544)
Income (loss) per limited partner unit – basic and diluted		**$ (0.0176)**	$ (0.0055)	**$ (0.0310)**	**$** (0.0316)
Distribution per limited partner unit		**$ -**	$ -	**$ -**	$ -
Weighted average number of limited partner units outstanding		**6,891,064**	6,891,064	**6,891,064**	6,891,064

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

HLD Land Development Limited Partnership

CONDENSED INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN PARTNERS' EQUITY

Nine months ended September 30

(Unaudited - Expressed in Canadian dollars)

		General partner contributions		Limited partner contributions	Accumulated loss		Total
Balance on January 1, 2015	$	5	$	18,779,702	(18,811,312)	$	(31,605)
Net loss and comprehensive loss		-		-	(213,588)		(213,588)
Balance on September 30, 2015	$	5	$	18,779,702	(19,024,900)	$	(245,193)
Balance on January 1, 2014	$	5	$	18,779,702	(18,523,427)	$	256,280
Net loss and comprehensive loss		-		-	(217,544)		(217,544)
Balance on September 30, 2014	$	5	$	18,779,702	(18,740,971)	$	38,736

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

HLD Land Development Limited Partnership
CONDENSED INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS
Nine months ended September 30
(Unaudited - Expressed in Canadian dollars)

		2015		2014
Operating				
Net loss	**$**	**(213,588)**	$	(217,544)
Adjustments for:				
Loss (gain) on sale of investments		**183**		(1,946)
Unrealized holding loss on investments		**-**		3,374
Changes in non-cash working capital accounts:				
Decrease in amounts receivable		**256**		20,301
Decrease in prepaids and deposits		**4,054**		54,726
Increase (decrease) in trade and other payables		**77,675**		(26,499)
Total operating		**(131,420)**		(167,588)
Investing				
Advances from (to) related parties		**135,856**		(1,229)
Proceeds from sale of investments		**6,030**		23,008
Purchase of investments		**-**		(41,736)
Total investing		**141,886**		(19,957)
Net change in cash		**10,466**		(187,545)
Cash at beginning of period		**40,183**		267,283
Cash at end of period	**$**	**50,649**	$	79,738

SUPPLEMENTAL CASH FLOW INFORMATION

Interest received	**$**	**5**	$	2,751

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

1. NATURE OF OPERATIONS AND GOING CONCERN

HLD Land Development Limited Partnership (the "Limited Partnership") was formed under the laws of British Columbia pursuant to the Partnership Act (British Columbia) and a Limited Partnership Agreement dated November 5, 2003, amended as of September 17, 2004 and further amended as of October 5, 2010.

The Limited Partnership carries on the business of investment trading including but not limited to: foreign exchange contracts, investments in shares, investments in special warrants, working interests in petroleum and natural gas properties.

These condensed interim consolidated financial statements have been prepared on a going concern basis. The Limited Partnership has not yet generated positive cash flows from operations and further funds will be required to fund the existing investment trading operations. While there can be no assurances that the Limited Partnership will be able to raise additional financing in the future, or at favourable terms, if needed, management is of the opinion that additional financing will be available to continue its planned activities in the normal course of operations.

Historically, the Limited Partnership has had operating losses and negative cash flows from operations. Whether, and when, the Limited Partnership can attain profitability and positive cash flows from operations is uncertain. These material uncertainties may cast significant doubt upon the Limited Partnership's ability to continue as a going concern.

The Limited Partnership's units are listed on the Canadian National Stock Exchange under the trading symbol "HLD.UN."

The Limited Partnership's principal office is located at:

Suite 181 – 1350 Burrard Street, Vancouver, BC, V6Z 0C2

The Limited Partnership is actively pursuing its strategic initiatives and seeking other junior oil and gas exploration and production investment opportunities while it carries on with its equity investment trading activities. Based on the information to date, the Limited Partnership has not yet established any significant investment opportunities.

During the period ended September 30, 2015, the Limited Partnership had a net loss of $213,588, negative cash flow from operations of $131,420, negative working capital of $227,334 and accumulated loss of $19,024,900.

These condensed interim consolidated financial statements have been prepared on a going concern basis which assumes that the Limited Partnership will be able to realize its assets and discharge its liabilities in the normal course of business operations for the foreseeable future. The Limited Partnership's ability to continue as a going concern is dependent upon the ability of the Limited Partnership to obtain the necessary financing and raise capital from issuance of new units to invest in new opportunities and fund the operations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These condensed interim consolidated financial statements have been prepared in accordance with International Accounting Standards (“IAS”) 34, Interim Financial Reporting, as issued by the International Accounting Standards Board. These condensed interim consolidated financial statements represent the Limited Partnership’s presentation of its results and financial position along with its accounting policies under International Financial Reporting Standards (“IFRS”) for the nine months ended September 30, 2015 and should be read in conjunction with the annual audited consolidated financial statements as of December 31, 2014.

Those accounting policies are based on the IFRS standards and International Financial Reporting Interpretations Committee (“IFRIC”) interpretations that are applicable. The policies set out below were consistently applied to all the periods presented unless otherwise noted below.

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

These condensed interim consolidated financial statements are of the Limited Partnership. As such, they do not include all of the assets, liabilities, revenue and expenses of the partners.

Principles of consolidation

The condensed interim consolidated financial statements include the accounts of the Limited Partnership and its wholly owned subsidiaries, HLD Equishare Inc., HLD (Trading) General Partner Ltd. and HLD (Trading) Limited Partnership. Inter-company transactions and balances are eliminated upon consolidation. The financial statements of the subsidiaries are prepared using consistent accounting policies and reporting dates as the Limited Partnership.

Critical judgments and sources of estimation uncertainty

The preparation of these condensed interim consolidated financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the condensed interim consolidated financial statements and reported amounts of expenses during the reporting period. Actual outcomes could differ from these estimates. These condensed interim consolidated financial statements include estimates which, by their nature, are uncertain. The impacts of such estimates are pervasive throughout the consolidated financial statements, and may require accounting adjustments based on future occurrences. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods if the revision affects both current and future periods. These estimates are based on historical experience, current and future economic conditions and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** − continued

Critical judgment
The following is a critical judgment that management has made in the process of applying accounting policies and that has the most significant effect on the amounts recognized in the financial statements:

(i) The determination of categories of financial assets and financial liabilities has been identified as an accounting policy which involved judgment or assessments made by management.

Estimation uncertainty
The following is a key assumption concerning the future and other key sources of estimation uncertainty that has a significant risk of resulting in a material adjustment to the carrying amount of assets and liabilities within the next fiscal year:

(i) The valuation of financial instruments which are classified as fair value through profit or loss – See Note 4.

Petroleum and natural gas properties
The fair value of all consideration paid to acquire petroleum and natural gas properties is capitalized, including amounts due under option agreements. Consideration may include cash, loans or other financial liabilities, and equity instruments including common shares and share purchase warrants.

Petroleum and natural gas properties also include exploration and evaluation expenditures attributable to exploration licenses or fields where proved reserves are determined to exist.

Tangible assets acquired for use in the petroleum and natural gas activities are classified as petroleum and natural gas properties; however, to the extent that such tangible asset is consumed in developing exploration and evaluation expenditures, the amount reflecting that consumption is recorded as part of the cost of exploration and evaluation expenditures.

Exploration and evaluation expenditures
The Limited Partnership capitalizes all costs associated with an exploration well as exploration and evaluation assets until the drilling of the well project is complete and the results have been evaluated. These costs are not depleted and are carried forward until technical feasibility and commercial viability of extracting oil and natural gas is considered to be determined. A mineral resource is considered to be determined when proved reserves are determined to exist. The carrying amount, net of accumulated impairment charges, of exploration and evaluation expenditures represents costs incurred to date and does not reflect present or future values. Upon the determination of proved reserves, the exploration and evaluation expenditures are transferred to petroleum and natural gas properties. Management reviews each exploration license or field, at least annually, to ascertain whether proven reserves have been discovered.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** − continued

Pre-license costs
The costs incurred before the legal rights to explore a specific area have been obtained are expensed in the period in which they are incurred.

Depletion and depreciation
Petroleum and natural gas properties are depleted on a unit-of-production basis over the estimated proved developed reserves before royalties, as determined by independent engineers. For depletion purposes, relative volumes of petroleum and natural gas production and reserves are converted to equivalent oil on the basis of six thousand cubic feet of natural gas being equivalent to one barrel of crude oil.

Costs of acquiring and evaluating unproved properties would be excluded from costs subject to depletion and depreciation until it is determined whether proved reserves are attributable to the properties or impairment occurs.

Oil tanks and equipment used in petroleum and natural gas production are depreciated on a declining balance basis over their useful lives; which is estimated to be four years.

Impairment of non-current assets
Impairment tests for non-current assets are performed when there is an indication of impairment. At each reporting date, an assessment is made to determine whether there are any indications of impairment. If any indication of impairment exists, an estimate of the non-current asset's recoverable amount is calculated. The recoverable amount is determined as the higher of fair value less direct costs to sell and the asset's value in use. If the carrying value of a non-current asset exceeds its recoverable amount, the asset is impaired and an impairment loss is charged to profit and loss so as to reduce the carrying amount of the non-current asset to its recoverable amount.

For the purposes of assessing impairment, assets are grouped into Cash Generating Units ("CGU"), defined as the lowest levels for which there are separately identifiable cash inflows. An impairment loss is recognized for the amount by which the carrying amount of the CGU exceeds its recoverable amount.

Upon determination of proved reserves, exploration and evaluation expenditures attributable to those reserves are first tested for impairment using CGU's, and then reclassified to petroleum and natural gas properties.

Impairments are reversed for all CGU's and individual assets to the extent that events or circumstances give rise to changes in the estimate of recoverable amount since the period the impairment was recorded.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES −** continued

Provision for site restoration

Obligations to retire a non-current asset, including dismantling, restoration and similar activities, are provided for at the time they are incurred or an event occurs giving rise to such an obligation. The Limited Partnership is subject to laws and regulations relating to environmental matters, including land reclamation and discharge of hazardous materials, in all jurisdictions in which it operates. The Limited Partnership may be found to be responsible for damage caused by prior owners and operators of its petroleum and natural gas properties and in relation to interests previously held by the Limited Partnership. The Limited Partnership believes it has conducted its exploration and evaluation activities in compliance with applicable environmental laws and regulations.

On initial recognition, the estimated fair value of a provision is recorded as a liability and a corresponding amount is added to the capitalized cost of the related property. The liability is increased over time through periodic charges to profit and loss. The provision is evaluated at the end of each reporting period for changes in the estimated amount or timing of settlement of the obligation.

Revenue recognition

Revenue from the sale of petroleum and natural gas is recorded when title passes to the customer and collection is reasonably assured. Revenue from petroleum and gas production represents the Limited Partnership's working interest share before royalty payments to governments and other interest owners.

Loss per limited partner unit

The basic loss per limited partner unit for 2015 and 2014 is calculated using the weighted average number of limited partner units outstanding during the period, which amounted to 6,891,064 (2014 – 6,891,064). Diluted loss per limited partner unit is the same as basic loss for the nine months ended September 30, 2015 and 2014.

Income taxes

The Limited Partnership is subject to income taxes on certain types of income. The Limited Partnership will be liable for income taxes determined by reference to the prevailing corporate income tax rate in effect at the time. The Limited Partnership recognizes current income taxes for the estimated income taxes payable for the current year.

Deferred income tax assets and liabilities are recognized for the estimated income tax consequences attributable to differences between the financial statement carrying amounts of assets and liabilities and their respective income tax bases. Deferred income tax assets and liabilities are recognized using substantively enacted income tax rates. The effect of changes in effective income tax rates is recognized in comprehensive income in the period in which the change is substantively enacted. Deferred income tax assets are recognized with respect to deductible temporary differences only to the extent their realization is considered to be probable. The Limited Partnership will not accumulate loss carryforwards, as losses are allocated to the limited partners at the end of each year.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** − continued

Financial instruments

Financial assets

All financial assets are initially recorded at fair value and designated upon inception into one of the following four categories: held to maturity, available for sale, loans and receivables or at fair value through profit or loss.

Financial assets classified as fair value through profit or loss are measured at fair value with unrealized gains and losses recognized through comprehensive loss. Cash and investments are classified as fair value through profit or loss.

Financial assets classified as loans and receivables and held to maturity are measured at amortized cost. Amounts receivable and due from related party are classified as loans and receivables.

Financial assets classified as available for sale are measured at fair value with unrealized gains and losses recognized in other comprehensive income (loss) except for losses in value that are considered other than temporary. At September 30, 2015, the Limited Partnership has not classified any financial assets as available for sale.

Transaction costs associated with financial assets at fair value through profit or loss are expensed as incurred, while transaction costs associated with all other financial assets are included in the initial carrying amount of the asset.

Financial liabilities

All financial liabilities are initially recorded at fair value and designated upon inception as fair value through profit or loss or other financial liabilities.

Financial liabilities classified as other financial liabilities are measured at amortized cost. Trade and other payables and promissory notes payable are classified as other financial liabilities.

Financial liabilities classified as fair value through profit or loss are measured at fair value with unrealized gains and losses recognized through comprehensive loss. At September 30, 2015, the Limited Partnership has not classified any financial liabilities as fair value through profit or loss.

Partners' equity

Units issued by the Limited Partnership are classified as equity. Costs directly attributable to the issue of limited partner units, unit purchase warrants and unit options are recognized as a deduction from equity, net of any related income tax effects.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** − continued

New standards and interpretations not yet adopted
The following is an overview of accounting standard changes that the Limited Partnership will be required to adopt in future years. The Limited Partnership does not expect to adopt any of these standards before their effective dates. The Limited Partnership continues to evaluate the impact of these standards on its consolidated financial statements.

(i) IFRS 9 – Financial Instruments. IFRS 9 is effective for annual periods beginning on or after January 1, 2018. IFRS 9 replaces the multiple classification and measurement models in IAS 39 with a single model that has only two classification categories: amortized cost and fair value. IFRS 9 prohibits reclassifications except in rare circumstances when the entity's business model changes. The new standard removes the requirement to separate embedded derivatives from financial asset hosts. It requires a hybrid contract to be classified in its entirety at either amortized cost or fair value.

(ii) IFRS 15 – Revenue from contracts with customers. IFRS 15 is effective for annual periods beginning on or after January 1, 2017. IFRS 15 specifies how and when to recognize revenue as well as requires entities to provide users of financial statements with more informative, relevant disclosures. The standard supersedes IAS 18, Revenue, IAS 11, Construction Contracts, and a number of revenue-related interpretations. The new standard will apply to nearly all contracts with customers: the main exceptions are leases, financial instruments and insurance contracts.

3. **CAPITAL RISK MANAGEMENT**

The Limited Partnership's objectives when managing capital are to safeguard its ability to continue as a going concern to sustain the investment trading business. The Limited Partnership defines capital that it manages as cash and limited partners' contributions. In order to maintain the capital structure, the Limited Partnership may adjust the amount of its distributions, adjust its level of capital spending, issue new units, or sell assets. The Limited Partnership will continue to assess new investments if it feels there is sufficient economic potential and if it has adequate financial resources to do so. Management reviews its capital management approach on an ongoing basis and believes that this approach is reasonable. The Limited Partnership is not exposed to any internally or externally imposed capital requirements.

4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK FACTORS

Fair value

The fair value of the Limited Partnership's financial instruments is believed to approximate their book values due to their short terms to maturity.

The Limited Partnership classifies the fair value of cash and investments according to the following hierarchy based on the amount of observable inputs used to value the instruments:

- Level 1: Values based on unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2: Values based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the asset or liability.
- Level 3: Values based on prices or valuation techniques that require inputs that are both observable and significant to the overall fair value measurement.

The fair value of cash and investments are considered as Level 1.

Financial risk factors

The Limited Partnership is exposed to a number of different risks arising from financial instruments. These risk factors include liquidity risk, credit risk and market risks relating to foreign currency risk, interest rate risk and equity price risk.

The Limited Partnership maintains a governance process to manage its financial risks. Management is responsible for overseeing the Limited Partnership's risk management for trading activities. All risk management activity is carried out by management that has the appropriate skills, with the assistance of consultants, and supervision with the appropriate financial and management controls.

Liquidity risk

Liquidity risk is the risk that the Limited Partnership will encounter difficulty in meeting obligations associated with financial liabilities. The Limited Partnership believes that it has access to sufficient capital through internally generated cash flows to fund its future operations. The Limited Partnership prepares budgets and synopses which are regularly monitored and updated as considered necessary.

Credit risk

Credit risk is the risk that a counterparty to a financial asset will default resulting in the Limited Partnership incurring a loss. Most of the Limited Partnership's assets relate to cash. The maximum exposure to credit risk is equal to the carrying value of the financial assets. The Limited Partnership manages this credit risk by dealing with entities which are believed to be creditworthy.

4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK FACTORS − continued

Market risk
Market risk is the risk arising from possible market price movements and their impact on the future performance of the business. Market risk includes the following:

(i) **Foreign currency exchange risk**
The Limited Partnership is exposed to foreign currency exchange risk due to its trading activities in foreign currencies. The foreign currency exchange risk on trading activities is not considered significant.

(ii) **Interest rate risk**
The Limited Partnership 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 Limited Partnership's obligations is not considered significant.

(iii) **Equity price risk**
Equity price risk is the risk that the fair value or future cash flows will fluctuate as a result of changes in equity prices. Equity prices are impacted by not only the financial performance of the particular company but also world economic events that affect the overall equity market. The equity price risk on investments including the investments in special warrants is not considered significant.

5. INVESTMENTS

Equity investments
Investments are comprised of 22,166 (December 31, 2014 – 22,166) shares of THC Biomed International Ltd. (formerly Thelon Capital Ltd.), a company traded on the Canadian Securities Exchange ("CSE"). As at September 30, 2015, these investments were considered to be financial assets at fair value through profit or loss and have been accounted for at fair value.

(Unaudited - Expressed in Canadian dollars)

6. DISCONTINUED OPERATIONS

During 2013 the Limited Partnership sold its petroleum and natural gas assets (the “Assets”). As the Assets comprised a component of the Limited Partnership, they were accordingly considered a discontinued operation at the time of sale.

On November 29, 2013, the Limited Partnership closed its sale of the Assets located near Kerrobert, Saskatchewan. The Assets were comprised of a 25.875% working interest in 12 light oil wells which were producing from the Viking Formation and were subject to freehold royalty burdens ranging from 13.5% to 20%. The aggregate consideration received from the purchaser for the Assets was $150,000.

Loss from discontinued operations is composed as follows:

		2015		2014
Petroleum and natural gas sales	$	-	$	9,505
Operating expenses on petroleum and natural gas properties		-		(8,646)
	$	-	$	859

The gain on sale of the Assets recorded as at December 31, 2013 was composed of the following:

Cost of the Assets	$	501,907
Provision for site restoration		(105,088)
Accumulated depreciation		(161,952)
Cumulative impairment charges		(248,037)
Carrying value		(13,170)
Proceeds on sale		150,000
Gain on sale	$	163,170

(Unaudited - Expressed in Canadian dollars)

7. AMOUNTS RECEIVABLE

	2015	2014
Canadian Goods and Services Tax	$ **1,209**	$ 1,465

8. LIMITED PARTNER CONTRIBUTIONS

The authorized and issued limited partner units for the Limited Partnership are provided below:

HLD Land Development Limited Partnership
Authorized − Unlimited
Issued − 6,891,064 units

9. RELATED PARTY DISCLOSURES

As at September 30, 2015, the related party transactions that the Limited Partnership entered into were as follows:

- The Limited Partnership made total compensation payments to its key management personnel of $72,000 (December 31, 2014 - $96,000). Of which, $31,500 was recorded as wages and salaries, $22,500 was recorded as director's fees and $18,000 was recorded as consulting. A consulting fee of $24,000 (December 31, 2014 - $6,000) remained unpaid and has been included in trade and other payables.

- A balance of $(131,912) (December 31, 2014 - $3,944) was payable to 7275803 Canada Inc., the general partner of the Limited Partnership.