

Form 45-106F2
Confidential Offering Memorandum

Date: October 15, 2014

The Issuer

Name: **NSS Resources Inc. ("Company", "Us" or "We")**
Head office: Address: Suite 206 – 595 Howe Street
Vancouver, BC V6C 2T5
Phone #: 778.218.9638
E-mail address: jagsandhu@telus.net
Fax #: 778.218.9623

Currently listed or quoted? **These securities do not trade on any exchange or market.**
Reporting issuer? No.
SEDAR filer? Yes.

The Offering

Securities offered: Up to 500,000 Series A special warrants ("Special Warrants") in the capital of the Company.
Price per security: \$0.02
Minimum/Maximum offering: \$0/ \$10,000, consisting of up to 500,000 Special Warrants. **You may be the only purchaser. Funds available under the offering may not be sufficient to accomplish our proposed objectives.**
Minimum subscription amount: The minimum amount each investor must invest is \$10,000 (500,000 Special Warrants).
Payment terms: Cheque, Money Order or Bank Draft.
Proposed closing date(s): October 17, 2014, or other date as may be set by resolution of the Board of Directors.
Selling agent? No.

Resale restrictions

You will be restricted from selling your securities for an indefinite period. See item 10.

Purchaser's rights

You have 2 business days to cancel your agreement to purchase these securities. If there is a misrepresentation in this offering memorandum, you have the right to sue either for damages or to cancel the agreement. See item 11.

No securities regulatory authority has assessed the merits of these securities or reviewed this offering memorandum. Any representation to the contrary is an offence. This is a risky investment. See item 8.

Item 1 Use of Available Funds

1.1 Available Funds

		Assuming min. offering	Assuming max. offering
A	Amount to be raised by this Offering	\$0	\$10,000
B	Selling commissions and fees	\$0	\$0
C	Estimated Offering costs (e.g., legal, accounting, audit)	\$0	\$0
D	Available funds: $D = A - (B+C)$	0	\$10,000
E	Additional sources of funding required	\$0	\$0
F	Working capital as at September 30, 2014	<u>\$129,405</u>	<u>\$129,405</u>
G	Total: $G = D + E + F$	\$129,405	\$139,405

1.2 Use of Available Funds

Description of intended use of available funds listed in order of priority	Assuming min. offering	Assuming max. offering
To pay for the Phase I exploration program expenditures on the Seneca Property	\$69,800	\$69,800
To provide funding sufficient to meet administrative, legal, audit and office overhead costs for 12 months	\$50,000	\$50,000
Unallocated working capital	\$9,605	\$19,605
Total: Equal to G in the Funds table above	\$129,405	\$139,405

1.3 Reallocation

We intend to spend the available funds as stated. We will reallocate funds only for sound business reasons.

Item 2 Business of the Company

2.1 Structure

The Company was incorporated under the *Business Corporations Act* (British Columbia) on March 28, 2012.

2.2 Our Business

The Company is engaged in the business of mineral exploration in Canada and its objective is to locate and, if warranted, develop economic mineral properties.

The Company holds a 100% interest, subject to a royalty interest to Asante Gold Corporation, in 9 mineral claims comprising the Seneca Property. The Seneca Property is centered about 80 kilometres NE of Vancouver (about 120 kilometres by road), British Columbia, in the New Westminster Mining Division. The Seneca Property consists of 205 units covering an area of 4,378 hectares. The Seneca Property is the sole material property of the Company at this time, and the Company seeks to list its common shares on the Canadian Securities Exchange with the Seneca Property as its qualifying property.

The Company commissioned and received an independent technical report on the Seneca Property, in accordance with National Instrument 43-101 Standards of Disclosure for Mineral Projects ("NI 43-101"). The "Technical Report on the Seneca VMS Project British Columbia" dated July 30, 2014 was prepared by Donald Allen, MAsc. P.ENG (the "Technical Report"). Mr. Allen (the "Author") is an independent and "Qualified Person" for purposes of NI 43-101.

During the period of the Offering, a copy of the Technical Report will be held at the office of the Company, Suite 206 – 595 Howe Street, Vancouver, BC, where it may be examined during normal business hours. The Technical Report may be viewed under the Company's profile on www.sedar.com. The following information has been extracted from the Technical Report and has been revised in respect to certain references.

The 9 mineral claims comprising the Seneca property surround four claims that cover the historical Seneca Deposit and two claims that cover the Vent Zone (these six third party claims total 150 hectares and are referred to as the 'Adjacent Property'). Neither the Seneca Deposit nor the Vent Zone is a part of the NSS Property.

The Seneca Deposit and the general area have been the subject of considerable mineral exploration since the 1920's when massive sulfide Au, Ag, Cu, Pb and Zn mineralization was first discovered. Since the 1960's a series of mining exploration companies have tested the property with geological mapping, geochemical sampling, geophysical surveys and diamond drilling. The most recent work has been by Carat Exploration Inc. ("Carat") who carried out a program on the property during 2004 to 2006. Hoy (1991) and Arnold (1966) report that on the adjacent Seneca Deposit, an estimate of 1.506 million tonnes at 0.82 g/t Au, 41.13 g/t Ag, 0.63% Cu, 0.15% Pb, and 3.57% Zn was calculated by Wright Engineers in an unpublished 1984 report (not 43-101 compliant).

Based on assessment reports filed with the BC Ministry of Energy and Mines and referenced in the Technical Report, numerous drill holes, geochemical, ground and airborne geophysical surveys have been completed not only on the Seneca and Vent zones, but on claims held by NSS which are the subject of the Technical Report. Drilling at the 'Fleetwood zone' (which is on 100% owned NSS Property located 3.0 km northwest of the Seneca Deposit) for example, returned significant intersections of 31.2 metres of stockwork type mineralization at a depth of 153 metres grading 2.1 % Zn, 0.3% Cu, 0.1% Pb, 8.1 g/t Ag and 0.1 g/t Au; and at the 33 Zone located 350 metres to the southwest of Fleetwood, a 3.2 metre drill intersection grading 23.30% Zn, 1.83% Cu, 1.71 % Pb, 133g/t Ag, 2.33g/t Au was reported.

In spite of the considerable work having been conducted in the general Seneca area, there are a number of untested stream sediment and soil geochemical anomalies, and electromagnetic anomalies. The favorable mineralized Seneca Horizon has a shallow dip to the northeast and is untested east of the main Seneca deposit. There is evidence suggesting that the Horizon resurfaces in the vicinity of Weaver Lake, a distance of 4.6 km to the northeast of the deposit. It is concluded by the Author that significant exploration potential remains in the area covered by NSS claims.

Geotectonic, petrographic, and geochemical considerations suggest that mineralization in the Seneca area belongs to the Kuroko-type VMS classification of Sawkins (1976), or to the bimodal mafic VMS-type of Franklin et al. (2005). Such deposits commonly occur in clusters that define VMS districts, and may occur in more than one stratigraphic interval. At the deposit scale VMS deposits generally occur within fault-bounded basins, depressions or grabens defined by abrupt changes in facies such as the occurrence of a thick ponded flow and/or volcanoclastic facies.

Although considerable drilling has been undertaken in the Seneca area, exploration opportunities still exist. Chapman (1999) concluded: The Seneca property hosts a small resource of potential ore grade

massive sulphide mineralization. **Note: neither the Author nor previous authors who have worked in the Seneca area have been able to verify the historical resource information. This information is not necessarily indicative of the mineralization on the property that is the subject of the Technical Report.**

Chapman (1999) continued: There are three other partially delineated mineralized zones, which locally are of extremely high grade (up to 32% zinc). The Seneca, Vent, Fleetwood and 33 zones occur along a 4.5 kilometre northwest trending belt of felsic to intermediate volcanics of the Weaver Lake member of the Harrison Lake Formation, which occupy the western limb of a broad open syncline. Within this belt detailed drilling has only been carried out locally at the Seneca and Vent zones. This leaves ample room for the occurrence of a number of additional massive sulphide bodies within the following areas:

- 1) Northeast of the Seneca deposit an 800 m by 800 m area contains no drill holes and is bounded by mineralized intercepts
- 2) Between the Seneca and the Vent zones a 500 m by 500 m area containing an EM anomaly remains untested.
- 3) A similar 500 m gap in the drilling to the northwest of the Vent and southeast of the Fleetwood contains a low intensity magnetic anomaly.
- 4) The wide spaced drilling of the Fleetwood zone (200 m centres) leaves ample room for the occurrence of other mineralized bodies.

Chapman (op.cit.) also notes: The fragmental character of the Seneca ore indicates that it has been transported downslope from its source. A felsic dome, with weak stringer type mineralization intersected in DDH-91-4, to the southwest of the Seneca was thought to be the source of the Seneca massive sulphides. Subsequent drilling of both the Fleetwood/33 zones and the Mercury Hill, to the northeast, anomaly indicate that the paleoslope may have been southwesterly. Step out drilling to the northeast of the Seneca deposit (DDH-85-3) intersected both fragmental and massive sulphide ore, which may represent an upslope style of mineralization.

A northerly source is also supported by hole DDH-94-41, located 800 m northeast of the Seneca deposit which intersected hydrothermally altered and mineralized felsic ash and lithic lapilli tuff overlying a pyritic argillite (semi massive) which is very similar to the ore zone sequence at the Seneca deposit. Elevated gold values (2.65g/t) are present in the 0.9 m interval underlying the base metal mineralization in DDH-94-41 as in the Seneca deposit and DDH-85-3.

Furthermore, geologic mapping and sampling in the Weaver Lake area has identified favorable hosts for VMS mineralization, confirmed in drilling by Carat. Bedding attitudes west and northwest of Weaver Lake generally dip at low angles to the southwest, and those in the Seneca dip gently to the northeast. So the horizon at Weaver Lake and Seneca, although undoubtedly affected by faulting, folding and intrusion of synvolcanic dikes, may be one and the same, suggesting significant exploration potential.

McKinley also comments that east of the Seneca Pit Area, the area between drill hole 91-02 and drill hole 94-41 remains untested. (Figure 13 in the Technical Report).

In summary, considerable exploration potential exists on the NSS claims between Weaver Lake and the Seneca, Vent and Fleetwood mineralized zones.

Based on the evidence in many reports reviewed, and on field examination by the Author, it is his opinion that the Seneca project constitutes a property of merit and justifies further work to explore for additional VMS style mineralization.

A modest Phase I program is recommended to further evaluate the NSS Seneca property.

Questions remain on why the Seneca and Vent deposits apparently have very little EM geophysical expression, and what is the significance of the geophysical anomaly to the west of the Seneca Main Pit and to the east of the Fleetwood zone. Compilation of previous geophysical surveys and re-interpretation of the previous airborne geophysical surveys to support mapping and for direct detection (MAG, EM, radiometric) is recommended. In addition, a test program of VLF ground surveys over the Seneca zone, the Weaver Lake EM anomalies and the EM anomaly to the northeast of the Fleetwood zone is recommended. Limited soil sampling is also recommended to verify the soil geochemical anomaly defined by Chevron (Howell and Ascott, op.cit.).

Also recommended is detailed mapping to assist in interpretation of the geophysical surveys, and to possibly identify synvolcanic faults, intrusions, and proximal volcanic environments permissive for VMS formation. Outcrop is sparse in drift covered areas, but mapping tributaries of the Chehalis River and Sakwi Creek (Figure 13 in the Technical Report) is warranted to look for lateral alteration patterns or possible exhalites which are useful indicators of the stratigraphic level of hydrothermal activity in some ancient volcanic massive sulfide belts (e.g., Davidson et al, 2001), for example, to determine the significance of siliceous float (exhalite?) encountered in the area east of Fleetwood.

A Phase 2 program will be subject to results of Phase 1 and would comprise geophysical surveys in selected areas and follow up drilling.

2.3 *Development of Business*

Since inception on March 28, 2012, our business activities have been limited to organizational efforts including acquiring our Seneca Property and capitalizing the Company by completing two private placement financings. The first financing raised \$25,000 and the second raised \$130,000, which funds have been used for exploration activities and for general working capital. From April 2014 to June 2014, the Company staked 9 mineral claims called the Seneca Property near Harrison Lake area, British Columbia, Canada.

To date, we have not engaged in any business activities other than those described in this offering memorandum.

We have had no operating history nor any revenues from operations since our incorporation. As of June 30, 2014, we have incurred losses totaling \$6,118 since inception.

2.4 *Long Term Objectives*

Our long term objectives are to raise capital and to carry out exploration activities on the Seneca Property and to acquire other mineral claims and then carry out exploration activities on such claims.

The Company has filed a preliminary prospectus in British Columbia. The Company intends to re-file the preliminary prospectus upon completion of this offering. Upon a receipt for a final prospectus being issued, we will become a reporting issuer and the common shares comprising the Special Warrants shall be qualified.

2.5 *Short Term Objectives and How We Intend to Achieve Them -*

Our objectives over the next 12 months are to raise sufficient funds for and to complete the Phase 1 exploration program on the Seneca Property, to pay for the legal, accounting, printing and filing fees

associated with the Company's prospectus filing, and, if our prospectus is receipted, making an application to list our common shares for trading on the Canadian Securities Exchange. There is no assurance that we will be successful in either having our prospectus receipted or in attaining a listing for trading of our common shares.

Our Phase I program will be comprised of re-interpretation of previous airborne geophysical surveys, VLF ground surveys, soil sampling and geological mapping.

A budget of \$69,800 is required to support the first phase program.

The following table sets out how we intend to meet our objectives for the next 12 months:

What we must do and how we will do it	Target completion date or, if not known, number of months to complete	Our cost to complete
Phase 1 exploration work We will retain consultants to carry out this work.	3 to 4 months	\$69,800
Accounting, auditing and legal work (and filing fees) to preparing and filing a prospectus including audited financials and to obtaining a receipt for a final prospectus. We will retain consultants to carry out this work.	3 months	\$10,000
Documentation, legal, accounting and filing fees for stock exchange listing application. We will retain consultants to carry out this work.	1 month	\$2,500
TOTAL:		\$82,300

2.6 Insufficient Proceeds

The proceeds of the Offering may not be sufficient to accomplish all of our proposed objectives and there is no assurance that alternative financing will be available.

2.7 Material Agreements

We are a party to the following material agreements:

1. Stock Option Agreements dated July 30, 2014 between the Company and each of Klaus Eckhof, Narinder Paul Grewal, MIA Investments Ltd. and JNS Capital Corp.

MIA Investment Ltd. is a company owned by the MacQuarrie Family Trust - Douglas MacQuarrie trustee. JNS Capital Corp. is a company controlled by Jag Sandhu. Messrs. Eckhof, , MacQuarrie and Sandhu are all directors of the Company and Mr. Grewal is the CFO.

Pursuant to the Stock Option Agreements, a total of 700,000 options were granted to the four parties. Each option entitles the holder to acquire one common share of the Company at a price of \$0.10 per share for a period of five years from the date (the "Listing Date") on which the common shares of the Company are listed for trading on the Canadian Securities Exchange.

2. Registrar and Transfer Agent Agreement dated July 30, 2014 between the Company and Computershare.

Pursuant to the Registrar and Transfer Agent Agreement Computershare will provide registrar and transfer agent services to the Company, including maintaining its central securities register and issuing and transferring common shares as directed.

3. Escrow Agreement dated August 1, 2014 between the Company, Computershare and various principals of the Company; Jag Sandhu, JNS Capital Corp. (a company controlled by Jag Sandhu) Douglas MacQuarrie (through MIA Investments Ltd.) and Klaus Eckhof

Pursuant to the Escrow Agreement, 6,800,000 common shares held by various principals - Jag Sandhu, JNS Capital Corp. (a company controlled by Jag Sandhu), MIA Investments Ltd. (a company owned by the MacQuarrie Family Trust - Douglas MacQuarrie, trustee) and Klaus Eckhof, of the Company are escrowed (the "Escrowed Shares"). Commencing on the Listing Date, the Escrowed Shares will be released over a 36-month period in accordance with the provisions of National Policy 46-201 and the Escrow Agreement.

Item 3 Directors, Management, Promoters and Principal Holders

3.1 Compensation and Securities Held

The following table provides information about each director, officer and promoter of the Company and each person who, directly or indirectly, beneficially owns or controls 10% or more of any class of voting securities of the Company (a "principal holder").

Name and municipality of principal residence	Positions held (e.g., director, officer, promoter and/or principal holder) and the date of obtaining that position	Compensation paid by issuer or related party in the most recently completed financial year and the compensation anticipated to be paid in the current financial year		Number, type and percentage of securities of the issuer held after completion of min. offering ¹	Number, type and percentage of securities of the issuer held after completion of max. offering ¹
Jag Sandhu Vancouver, BC CEO, President and Director	CEO, President and Director of the Company since March 28, 2012	Y-E Jun 30/14: Nil	Anticipated Y-E Jun 30, 2015: Nil	3,250,001 common shares (36.1% of all common shares)	3,250,001 common shares (36.1% of all common shares)
Narinder Paul Grewal Vancouver, BC Chief Financial Officer	CFO of the Company since July 30, 2014	Y-E Jun 30/14: Nil	Anticipated Y-E Jun 30, 2015: Nil	nil	nil
Douglas MacQuarrie Vancouver, BC Director	Director of the Company since April 30, 2014	Y-E Jun 30/14: Nil	Anticipated Y-E Jun 30, 2015: Nil	800,000 common shares (8.9% of all common shares)	800,000 common shares (8.9% of all common shares)

Name and municipality of principal residence	Positions held (e.g., director, officer, promoter and/or principal holder) and the date of obtaining that position	Compensation paid by issuer or related party in the most recently completed financial year and the compensation anticipated to be paid in the current financial year		Number, type and percentage of securities of the issuer held after completion of min. offering ¹	Number, type and percentage of securities of the issuer held after completion of max. offering ¹
Klaus Eckhof Monaco Director	Director of the Company since April 2, 2014	Y-E Jun 30/14: Nil	Anticipated Y-E Jun 30, 2015: Nil	2,750,000 common shares (30.6% of all common shares)	2,750,000 common shares (30.6% of all common shares)

¹ Assuming that the named individuals do not acquire any common shares in this Offering and assuming that none of the Special Warrants are converted to common shares at that time.

3.2 Management Experience

The following table sets out the principal occupations of each of the Company's directors and senior officers over the past five years, together with any relevant experience in a business similar to the Company's.

Name	Principal occupation and related experience
Jag Sandhu	Mr. Sandhu is the President of JNS Capital Corp., a corporate development and advisory firm from January 7, 2007 to present. Mr. Sandhu is the former President of Nava Resources Inc., a junior mining exploration company trading on the OTCBB in the United States from July, 2005 to December 2013. Formerly, Mr. Sandhu was Manager of Investor Relations of Mediterranean Resources Inc., a junior mining exploration company trading on the Exchange and OTCBB in the United States from January, 2007 to June, 2008. Mr. Sandhu has over 14 years' experience with public companies trading on the Exchange and has extensive knowledge of corporate development and investor relations to public companies. Mr. Sandhu received his Economics degree from Simon Fraser University in 1991.
Narinder Paul Grewal	Mr. Grewal is an accountant and is currently a Partner with Heming, Wyborn & Grewal Chartered Accountants in Surrey, BC. Mr. Grewal received his Bachelor of Commerce from UNBC in 1998, received his CA designation in 1998 and has completed Parts I & II of the CICA In-Depth Tax Course. Mr. Grewal joined Heming, Wyborn & Grewal in 2005 and was promoted to Partner on January 1, 2009. At Heming, Wyborn & Grewal, Mr. Grewal focuses on Private Enterprises by providing taxation and business advisory services to owner-managed businesses in a variety of industries.
Douglas MacQuarrie	Mr. MacQuarrie has a combined Honours degrees in geology and geophysics and is a registered Professional Geoscientist. Mr. MacQuarrie has worked continuously in the mineral exploration industry since his graduation in 1975. He has been a consultant, director, senior officer and Chief Executive Officer of several public companies involved in gold exploration throughout North America and for the past 21 years in West Africa. Mr. MacQuarrie is the President and Chief Executive Officer of Asante Gold Corporation, a public company listed in the TSX Venture Exchange from May 2011 to present. Mr. MacQuarrie was the President and Chief Executive Officer of PMI Gold Corporation, an Exchange listed exploration

Name	Principal occupation and related experience
	company from May, 2003 to January, 2011. Mr. MacQuarrie has been the President of MIA Investments Ltd. a private company wholly-owned by the MacQuarrie Family Trust, from July, 1995 to present.
Klaus Eckhof	Mr Eckhof is a geologist. Mr. Eckhof has a degree in geology from the technical University in Munich, Germany and migrated 1988 to Australia, where he is involved in the mineral exploration industry (in Australia, Africa in particular Democratic Republic of Congo (DRC), West Africa and South America). Several companies he founded or was involved with, discovered deposit and went successfully in production or were taken over. One of the most successful companies was Moto Goldmines where he discovered 20 million oz of gold within 4 years in northeastern DRC. As a partner of a consulting business in Perth, Corporate Resource Consultants (CRC) he was involved in capital raisings, public listings as well as managing public companies. From February 2012 to present he has been a director of Burey Gold Ltd. which operates in French Guinee and DRC, from January 2008 to present he has been a director of Carnaval Resources Ltd., from May 2006 to August 2014 he was a director of Panex Resources Corp., from November 2013 to February 2014 he was a Director and President of Alphamin Resources Inc.

3.3 *Penalties, Sanctions and Bankruptcy*

- (a) Except as disclosed herein, during the past 10 years there has been no penalty or sanction, or any cease trade order that has been in effect for a period of more than 30 consecutive days against
- (i) a director, executive officer or control person of our Company, or
 - (ii) an issuer of which a person referred to in (i) above was a director, executive officer or control person at the time.

Klaus Eckhof was a Director of De Beira Goldfields Inc., ("De Beira") a company quoted on the Over the Counter Bulletin Board (OTCBB). De Beira had distributed securities in British Columbia. De Beira was incorporated on May 28, 2004 under the laws of Nevada and, until at least May 26, 2006, its head office was located in British Columbia. De Beira has since moved its head office to Perth Australia. De Beira had not filed an independent technical report in support of its disclosure of mineral resources contrary to S.4.2(1)(J)(I) and S.5.3(1)(E) of National Instrument 43-101 Standards of Disclosures for Mineral Projects (NI 43-101). In its press releases De Beira acknowledged that the mineral resources were not to NI 43-101 standards. During 2006 the BC securities commission conducted a continuous disclosure review of De Beira Disclosure. The staff confirmed that De Beira had disclosed mineral resources and exploration targets that were contrary to the provisions of NI 43-101. On June 23, 2006 a cease trade order was issued by the BC Securities Commission. De Beira subsequently completed a NI 43-101 report but it did not reapply to the BC Securities Commission to lift the cease trade order.

- (b) During the past 10 years there has not been in effect any declaration of bankruptcy, voluntary assignment in bankruptcy, proposal under any bankruptcy or insolvency legislation, proceedings, arrangement or compromise with creditors or appointment of a receiver, receiver manager or trustee to hold assets, with regard to any
- (i) director, executive officer or control person of our Company, or

- (ii) an issuer of which a person referred to in (i) above was a director, executive officer or control person at that time.

3.4 *Loans*

As at September 30, 2014, no debentures or loans were due to or from any directors, management, promoters or principal holders of the Company.

Item 4 **Capital Structure**

4.1 *Share Capital*

The following is a summary about the outstanding securities of the Company both before and after the Offering:

Description of security	Number authorized to be issued	Number outstanding as at September 30, 2014	Number outstanding after min. offering	Number outstanding after max. offering
Common shares	unlimited	9,000,001	9,000,001	9,000,001
Series A special warrants ¹	500,000	Nil	Nil	500,000

¹ The Series A special warrants may be exercised by the holder, in whole or in part, at any time. Any unexercised Series A special warrants will be deemed to be exercised on that day which is the earlier of: the first business day following the day on which a receipt for a (final) prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Province of British Columbia and in such other jurisdictions as may be determined by the Company qualifying the distribution of the common shares be issued upon exercise of the Series A special warrants; and: the tenth (10th) anniversary of the date of the Series A special warrant certificate.

4.2 *Long Term Debt*

The Company has no long-term debt.

4.3 *Prior Sales*

Over the past 12 months, the Company has issued the following securities:

Date of issuance	Type of security issued	Number of securities issued	Price per security	Total funds received
April 29, 2014	Common Shares	2,500,000	\$0.01	\$25,000
June 27, 2014	Common Shares	6,500,000	\$0.02	\$130,000

Item 5 **Securities Offered**

5.1 *Terms of Securities*

We are offering to sell up to a total of 500,000 Series A special warrants (“Special Warrants”).

Each Series A Special Warrant entitles the holder thereof, upon exercise or deemed exercise, to acquire without additional payment or consideration, one underlying common share (a “Share”) of the Company, subject to adjustment as described below. Each Series A Special Warrant may be exchanged by the holder for one Share at any time until the first to occur (“Exchange Date”) of: (i) the business day

following the day (“Qualification Date”) on which a receipt for a (final) prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Province of British Columbia and such other jurisdictions as may be determined by the Company qualifying the distribution of the Shares to be issued upon exercise of the Series A Special Warrants (the issuance of such receipt being hereinafter referred to as the “Qualification”); and (ii) the tenth (10th) anniversary of the date of the Series A Special Warrant certificates. Any Series A Special Warrants not exercised prior to 4:00 p.m. (Vancouver Time) on the Exchange Date shall be deemed to have been exercised at that time without any further action on the part of the holder.

A Special Warrantholder will not be required to return his or her Special Warrant Certificate for the deemed exercise to take place. The Shares, in respect of which the Special Warrants are exercised, will be deemed to have been issued on the date of such exercise, at which time the Special Warrantholder will be deemed to have become the holder of record of such Shares. The Special Warrants are, with limited exceptions, non-transferable.

All of the Company’s Shares are without par value and rank equally as to voting rights and any distribution of assets on dissolution, winding up or liquidation. The holders of Shares are entitled to receive notice of all meeting of shareholders and to attend and vote the Shares at the meetings. Each Share carries one vote at all annual and special meetings of the common shareholders of the Company. The holders of Shares are entitled to receive, proportionate to their shareholdings, such dividends, if any, as may be declared by the Company’s board of directors. Dividends may be declared and paid at any time on any class of shares of the Company to the exclusion of any other class. There are no indentures or agreements, existing or proposed, limiting the payment of dividends and there are no pre-emptive rights, conversion rights, special liquidation rights or subscription rights attaching to any of the Company’s shares.

These securities offered are subject to statutory restrictions on resale (see Item 10 Resale Restrictions). Investors are encouraged to discuss these restrictions on resale with their qualified legal advisors.

The foregoing description of the Special Warrants and Shares is a summary only and is subject to the terms and conditions set forth in the certificates representing the Special Warrants and the detailed provisions set forth in the Company’s notice of articles and articles.

5.2 *Subscription Procedure*

Investors can subscribe for Special Warrants under this Offering by completing and signing a subscription agreement and a risk acknowledgement form (Form 45-106F4) and delivering both to the Company at Suite 206 – 595 Howe Street, Vancouver, BC V6C 2T5, together with a cheque, money order or bank draft made payable to “NSS Resources Inc.” or cash for the full amount of the purchase price for the number of Special Warrants being purchased.

Subscriptions for the Special Warrants are subject to acceptance by the Company and the Company reserves the right in its sole discretion to accept or reject, reduce or allot any or all subscriptions, with or without cause, or terminate the Offering at any time without notice. If a subscription is rejected, monies received by the Company for that subscription will be returned to the investor. No interest will be paid to an investor pending acceptance or rejection of his/her subscription.

Payment for the Special Warrants will be held in trust by the Company for two business days during which you have the right to cancel your purchase. To do so, send a notice to the Company stating that you want to cancel your purchase. You must send the notice before midnight on the second business day after you sign the subscription agreement to purchase the securities. You can send the notice by fax or

deliver it in person to the Company at Suite 206 – 595 Howe Street, Vancouver, BC V6C 2T5; Fax: 778.218.9623.

The Closing of the Offering is not subject to any minimum offering amount and therefore any funds invested are available to the Company and need not be returned to the investor. You may be the only purchaser. We expect to close the Offering on October 17, 2014. We may close the Offering on an earlier or later date as we may determine.

Item 6 Income Tax Consequences and RRSP Eligibility

- 6.1** You should consult your own professional advisers to obtain advice on the income tax consequences that apply to you.
- 6.2** Income tax consequences are not a material aspect of the securities being offered.
- 6.3** Not all securities are eligible for investment in a registered retirement savings plan (RRSP). You should consult your own professional advisers to obtain advice on the RRSP eligibility of these securities.

Item 7 Compensation Paid to Sellers and Finders

The Company will not pay any commissions or finders' fees in connection with this Offering.

Item 8 Risk Factors

Potential investors should carefully consider the following risks before they decide to buy the securities we are offering:

Investment Risks:

The securities offered are highly speculative in nature and you could lose part or all of your investment.

An investment in the securities offered involves a high degree of risk and is appropriate only for investors who are prepared to have their money invested for a long period of time, and have the capacity to absorb a loss of some or all of their investment.

Because there is no public trading market for our common stock and because there are resale restrictions, you may not be able to resell your Special Warrants or the Shares underlying the Special Warrants.

There is no public trading market for the securities we are offering. This means that there is no central place, like a stock exchange or stock quotation system, to resell your shares. In addition, there are restrictions on the resale of the shares which may make it difficult or impossible for you to sell your shares. See Item 10 – Resale Restrictions for details. This means that even if you locate a buyer and negotiate your own sale, you may still not be allowed to resell your securities. In addition, there is no obligation on our company to repurchase from you any securities that you may buy.

Our current shareholders will own a large percentage of our voting common shares even if this Offering is fully subscribed.

Even if all 500,000 Series A Special Warrants being offered are subscribed for by new investors and are converted into common shares, then our current shareholders will still hold 95% of our issued common shares. As a result our current shareholders will continue to have a substantial influence over the affairs of our company, including the ability to vote directors and control our Company's operations. Your ability to cause a change in the course of our operations is likely to be minimal or even non-existent. The voting position of our current shareholders could allow them to initiate changes in our corporate structure or policies that could serve their interests ahead of the interests of other shareholders.

We do not expect to pay any cash dividends.

We may not achieve a level of profitability to permit payments of cash dividends to shareholders.

Investors should not expect on receiving any money for retirement.

Investors who deposit the securities in a self-directed retirement savings plan should not depend on selling the securities or receiving dividends from the securities to fund their retirement. These securities may not be RRSP eligible.

Arbitrary price for securities.

The price for the securities we are offering was arrived at arbitrarily and may not bear relationship to the actual value of our company. The offering price bears no necessary relationship to our company's assets, book value, net worth or any other recognized criterion of value. Among factors considered by us in determining the offering price were estimates of our business potential, our financial resources, the amount of equity and control desired to be retained by our present shareholder, and the general condition of the securities markets.

Issuer Risks:

If we do not obtain additional financing, our business may fail.

Our current operating funds are adequate to carry out our Phase 1 exploration program on our mineral claims, we will need to obtain additional financing in order to carry out our phase 2 exploration program as recommended by the technical report.. As of September 30, 2014, we had cash in the amount of approximately \$129,000. We expect that the exploration of our mineral claims will cause our Company to incur significant expenses.

We believe the only realistic source of future funds presently available to us is through the sale of equity capital via a public offering or a private placement, or from loans. Any sale of share capital will result in dilution to existing shareholders. At the present time, we have not made any plans to raise additional money and there is no assurance that we would be able to raise additional money in the future.

If we need additional money and can't raise it, we will have to suspend or cease operations, which could adversely affect our share price. In addition, depending on the number of properties that we may acquire and their size, we may not have sufficient funds to maintain the minimum exploration expenditures

required for us to keep such property(ies). This may cause us to lose our rights to any properties that we may acquire, which could further adversely affect our share price.

Our company has no operating history or revenue which would permit you to judge the probability of our success.

We were incorporated in March 2012 and we have not started our business operations, other than some initial exploration work carried out on our Seneca Property. We have not realized any revenues. We have no operating history or any revenues or profits from operations since our incorporation. Our lack of operating history makes it very difficult for you to make an investment decision based upon an evaluation of our managerial skill. In the event our business fails as a result of our lack of experience, you could lose your entire investment.

We expect losses to continue, and the failure to generate revenues could cause us to go out of business.

Our net loss since inception is \$6,118 (as at June 30, 2014). Our ability to achieve and maintain profitability and positive cash flow is dependent upon

- * our ability to locate and put into production a profitable mineral property,
- * our ability to generate revenues, and
- * our ability to reduce exploration stage costs.

Based upon current plans, we expect to incur operating losses in future periods. This will happen because there are expenses associated with the research and exploration of mineral properties. We cannot guarantee that we will be successful in generating revenues or raising funds in the future. Failure to generate revenues or raise sufficient funds will cause us to go out of business and you could lose your entire investment.

We are subject to risks inherent in the establishment of a new business enterprise.

We are subject to risks inherent in the establishment of a new business enterprise including limited capital resources, possible delays in the exploration of any properties that we may acquire, and possible cost overruns. If we are not able to address these events, should they occur, we may have to curtail or suspend our operations.

Title to Assets.

While we have followed and intend to follow certain due diligence procedures with respect to title for any concessions in which the Company has or will acquire a material interest, there is no guarantee that title to such concessions will be not challenged or impugned. In some countries, the system for recording title to the rights to explore, develop and mine natural resources is such that a title opinion provides only minimal comfort that the holder has title. Also, in many countries, claims have been made and new claims are being made by aboriginal peoples that call into question the rights granted by the governments of those countries.

Our property does not contain a known commercially viable mineral deposit.

We hold mineral claims but they do not contain any known commercially viable mineral deposits. Both the size of a deposit and the cost of extracting ore are key factors in determining whether a mineral deposit is commercially viable. If we do not find a viable mineral reserve on any of our claims or if we cannot develop a mineral reserve that may be found, either because of insufficient funds or because it will

not be economically feasible to do so, we may have to cease operations and you could lose your entire investment.

Our directors and officers will devote only a small amount of their time to our operations.

Our four directors and officers have other interests. Because they have other interests, they will be devoting only a limited amount of their time to our operations.

Management.

Our management has never before successfully managed a profitable mining company and has a lack of specific mining expertise. Our management may not be successful in managing our business and our company may fail as a result which could cause you to lose your entire investment.

Our management is under no contractual obligation to remain with us and management's departure could cause our business to fail.

We are dependent on the services of four directors and officers who have varied business interests and are involved with other companies. No member of management has signed a written employment agreement with us and we cannot afford to pay our management. In the event that any or all of our directors and officers decide to resign, we may be unable to attract other qualified officers or directors, and their departure could cause our business to fail.

Compared to other mineral exploration companies, we are very small, have few resources and we must limit our exploration.

We are a small, junior mineral exploration company in an industry dominated by many larger companies that have substantial amounts of capital and management expertise. We do not have the human resources or financial resources to compete with senior mineral exploration companies, which could and probably would spend more time and money exploring mineral exploration properties and have better odds of finding a mineral reserve. As a result, we must limit our exploration and we will likely be unsuccessful in finding a mineral reserve or, if we do, we may not have sufficient financial resources or management expertise to effectively develop such a reserve, which means that you could lose a portion or all of your investment.

We will have to suspend our exploration plans if we do not have access to all of the supplies and materials we need.

Competition and unforeseen limited sources of supplies in the industry could result in occasional spot shortages of supplies, like dynamite, and equipment like bulldozers, drill rigs and excavators that we might need to conduct exploration. If we cannot find the products and equipment we need, we will have to suspend our exploration plans until we do find the products and equipment we need. This could have a negative impact on our share price.

There are inherent dangers involved in mineral exploration and we face a risk that we may incur liability or damages as we conduct our business

The search for valuable minerals involves numerous hazards. As a result, we may become subject to liability for such hazards, including pollution, cave-ins and other hazards against which we cannot insure or against which we may elect not to insure. The payment of such liabilities may have a material adverse effect on our financial position.

Industry Risks

If we become subject to burdensome government regulation or other legal uncertainties, our business will be negatively affected.

There are numerous provincial and federal governmental regulations that materially affect the operations of mineral exploration and mining companies. In addition, the legal and regulatory environment that pertains to the exploration and development of mineral exploration properties is uncertain and may change. Uncertainty and new regulations could increase our costs of doing business and prevent us from exploring or developing mineral deposits. The growth of demand for minerals may also be significantly slowed. This could delay growth in potential demand for and limit our ability to generate revenues. In addition to new laws and regulations being adopted, existing laws may be applied to mineral exploration activities that are carried out by companies such as us, which may negatively affect us. New laws may be enacted that may increase our cost of doing business with the result that our financial condition and operating results may be harmed.

New mineral exploration companies have a high failure rate.

Potential investors should be aware of the difficulties normally encountered by new mineral exploration companies and the high rate of failure of such enterprises. The likelihood of success must be considered in light of the problems, expenses, difficulties, complications and delays encountered in connection with the exploration of the mineral properties that we hope to undertake. These potential problems include, but are not limited to, unanticipated problems relating to exploration, and additional costs and expenses that may exceed current estimates. Very few mineral exploration properties actually contain commercially viable mineral deposits. We have no history upon which to base any assumption as to the likelihood that our business will prove successful, and we can provide no assurance to investors that we will generate any operating revenues or ever achieve profitable operations. If we are unsuccessful in addressing these risks, our business will most likely fail.

Item 9 Reporting Obligations

The Company is not a reporting issuer for the purposes of securities legislation in any jurisdiction and is therefore not subject to the continuous disclosure obligations imposed upon reporting issuers by such legislation. Furthermore, there is no assurance that the Company will ever become a reporting issuer under securities legislation.

As a shareholder of the Company you will receive notices of any meetings of the shareholders and we will send our financial statements to any shareholder that requests them.

Corporate or securities information about the Company is available from:

- Registrar of Companies, PO Box 9431, Stn. Prov. Govt., Victoria, BC V8W 9V3. The Registrar of Companies website address is www.bcregistryservices.gov.bc.ca.
- British Columbia Securities Commission ("BCSC"), 701 West Georgia Street, P.O. Box 10142, Pacific Centre, Vancouver, BC V7Y 1L2. The BCSC website address is: www.bcsc.bc.ca, and information on the Company may be found on their website, after it has been posted, at "Jump To: Exempt Distributions".

- SEDAR (website: www.sedar.com). Information on the Company may be found, after it has been posted, at the Company's SEDAR company profile web page (<http://www.sedar.com/DisplayProfile.do?lang=EN&issuerType=03&issuerNo=00036238>) by clicking on the View This Public Company's Documents link.

Item 10 Resale Restrictions

10.1 General Statement

Resale Restrictions in Alberta, British Columbia, New Brunswick, Newfoundland and Labrador, Northwest Territories, Nova Scotia, Nunavut, Prince Edward Island, Québec, Saskatchewan and Yukon:

These securities will be subject to a number of resale restrictions, including a restriction on trading. Until the restriction on trading expires, you will not be able to trade the securities unless you comply with an exemption from the prospectus and registration requirements under securities legislation.

10.2 Restricted Period

Restricted Period for Alberta, British Columbia, New Brunswick, Newfoundland and Labrador, Northwest Territories, Nova Scotia, Nunavut, Prince Edward Island, Québec, Saskatchewan and Yukon:

Unless permitted under securities legislation, you cannot trade the securities before the date that is 4 months and a day after the date the Company becomes a reporting issuer in any province or territory of Canada.

10.3 Manitoba Resale Restrictions

Unless permitted under securities legislation, you must not trade the securities without the prior written consent of the regulator in Manitoba unless

- (a) the Company has filed a prospectus with the regulator in Manitoba with respect to the securities you have purchased and the regulator in Manitoba has issued a receipt for that prospectus, or
- (b) you have held the securities for at least 12 months.

The regulator in Manitoba will consent to your trade if the regulator is of the opinion that to do so is not prejudicial to the public interest.

Item 11 Purchasers' Rights

If you purchase these securities you will have certain rights, some of which are described below. For information about your rights you should consult a lawyer.

1. Two Day Cancellation Right

You can cancel your agreement to purchase these securities. To do so, you must send a notice to us by midnight on the 2nd business day after you sign the agreement to buy the securities.

2. Statutory Rights of Action in the Event of a Misrepresentation

British Columbia Subscribers

If there is a misrepresentation in this offering memorandum, you have a statutory right to sue:

- (a) the Company to cancel your agreement to buy these securities, or
- (b) for damages against (i) the Company, (ii) every director of the Company at the date of this offering memorandum, and (iii) every person who signed this offering memorandum.

This statutory right to sue is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to cancel the agreement not more than 180 days after the date of the transaction that gave rise to the cause of action. You must commence your action for damages not more than the earlier of

- (i) 180 days after you first had knowledge of the facts giving rise to the cause of action, or
- (ii) 3 years after the date of the transaction that gave rise to the cause of action.

A “misrepresentation” is defined in the B.C. *Securities Act* as an untrue statement of a material fact or an omission to state a material fact that is required to be stated, or necessary to prevent a statement that is made from being false or misleading in the circumstances in which it was made. Under the B.C. *Securities Act*, a “material fact” means, where used in relation to securities issued or proposed to be issued, a fact that significantly affects, or could reasonably be expected to significantly affect, the market price or value of those securities.

The right of action for rescission or damages is in addition to and not in derogation from any other right that you may have. If you elect to exercise a right of rescission against the Company then you will have no right of action for damages against the Company.

In an action for damages under (b) above, the defendant is not liable for all or any part of the damages that the defendant proves does not represent the depreciation in value of the security resulting from the misrepresentation. The amount recoverable by a plaintiff pursuant to the foregoing must not exceed the price at which the securities were offered under this offering memorandum.

Rescission Rights Under Prospectus

The Company intends to file a prospectus to qualify the proposed issuance of the Shares to the holders of the Special Warrants on the deemed exercise of the Special Warrants, free of any resale restrictions in such Canadian jurisdictions where this offering may be made, other than those resale restrictions imposed on a “control person”, as that term is defined in the applicable securities laws, rules, regulations or policies. If you acquire Shares on the deemed exercise of the Special Warrants purchased by you, and are or become entitled under applicable securities laws, rules, regulations or policies to the remedy of rescission by reason of such prospectus or any amendment thereto containing a misrepresentation, you will be entitled to rescission not only of the your exercise of such Special Warrants, but also of your subscription hereunder, and will be entitled in connection with such rescission to a full refund from the Company of all consideration paid to the Company on the acquisition of such Special Warrants. The

foregoing is in addition to any other right or remedy available to you under applicable securities laws, rules, regulations or policies or otherwise at law.

Subscribers in Other Jurisdictions

Contractual Rights of Action in the Event of a Misrepresentation

If the securities legislation of the jurisdiction in which you are resident does not provide purchasers with statutory rights in the event of a misrepresentation in an offering memorandum and if there is a misrepresentation in this offering memorandum, then you have a contractual right for rescission or damages that:

- (a) is available to you if this offering memorandum, or any information or documents incorporated or deemed to be incorporated by reference into this offering memorandum, contains a misrepresentation, without regard to whether you relied on the misrepresentation,
- (b) is enforceable by you delivering a notice to the Company
 - (i) in the case of an action for rescission, within 180 days after you sign the agreement to purchase the securities,
 - or
 - (ii) in the case of an action for damages, before the earlier of
 - A) 180 days after the purchaser first has knowledge of the facts giving rise to the cause of action,
 - or
 - B) 3 years after the date you sign the agreement to purchase the securities,
- (c) is subject to the defence that you had knowledge of the misrepresentation,
- (d) in the case of an action for damages, provides that the amount recoverable
 - (i) must not exceed the price at which the securities were offered, and
 - (ii) does not include all or any part of the damages that the Company proves does not represent the depreciation in value of the securities resulting from the misrepresentation, and
- (e) is in addition to, and does not detract from, any other right of the purchaser.

You may have other rights in addition to those described above. For information about your rights, you should consult a lawyer.

Item 12 Financial Statements

NSS RESOURCES INC.

FINANCIAL STATEMENTS

(Expressed in Canadian Dollars)

For the periods ended June 30, 2014, 2013, and 2012

NSS Resources Inc..
(an exploration stage company)
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June 30, 2014, 2013 and 2012

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Independent Auditor's Report

To the Directors of NSS Resources Inc.

We have audited the accompanying financial statements of NSS Resources Inc., which comprise the statements of financial position as at June 30, 2014, 2013, 2012, and the statements of comprehensive loss, changes in equity and cash flows for the periods ended June 30, 2014, 2013, and 2012, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of NSS Resources Inc. as at June 30, 2014, 2013, 2012 and its financial performance and its cash flows for the periods ended June 30, 2014, 2013, 2012 in accordance with International Financial Reporting Standards.

Emphasis of matter

Without modifying our opinion, we draw attention to Note 2c to the financial statements which describes the material uncertainty that may cast significant doubt about the ability of NSS Resources Inc. to continue as a going concern.

"Crowe MacKay LLP"

**Chartered Accountants
Vancouver, British Columbia
October 14, 2014**

NSS Resources Inc.
STATEMENTS OF FINANCIAL POSITION
(Expressed in Canadian dollars)

As at June 30,	2014	2013	2012
ASSETS			
CURRENT			
Cash	\$ 143,278	\$ -	\$ -
Due from a related party	-	1	1
	143,278	1	1
EXPLORATION AND EVALUATION ASSETS (Note 5)	9,478	-	-
	\$ 152,756	\$ 1	\$ 1
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$ 3,800	\$ -	\$ -
Due to a related party (Note 9)	73	-	-
	3,873	-	-
EQUITY			
SHARE CAPITAL (Note 6)	155,001	1	1
ACUMULATED DEFICIT	(6,118)	-	-
	148,883	1	1
	\$ 152,756	\$ 1	\$ 1

Going concern of operations (Note 2c)

Approved on behalf of the Board of Directors:

"Jag Sandhu"

Director

"Douglas MacQuarrie"

Director

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

NSS Resources Inc.
STATEMENTS OF COMPREHENSIVE LOSS
(Expressed in Canadian dollars)

For the periods ended June 30,	2014	2013	2012
EXPENSES			
Consulting fees	\$ 184	\$ -	\$ -
Interest and bank charges	95	-	-
Meals and entertainment	121	-	-
Professional fees	5,455	-	-
Supplies	119	-	-
Travel	144	-	-
NET LOSS AND COMPREHENSIVE LOSS	\$ 6,118	\$ -	\$ -
LOSS PER SHARE - basic and diluted	\$ (0.01)	\$ -	\$ -
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING - basic and diluted	478,083	1	1

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

STATEMENTS OF CHANGES IN EQUITY

	Share Capital		Accumulated		
	Shares	Amount	Deficit		Total
Balance - March 28, 2012	-	\$ -	\$ -	\$ -	-
Share issued on incorporation	1	1	-		1
Balance - June 30, 2012 and 2013	1	1	-		1
Shares issued for cash	2,500,000	25,000	-		25,000
Shares issued for cash	6,500,000	130,000	-		130,000
Net loss for the year	-	-	(6,118)		(6,118)
Balance - June 30, 2014	9,000,001	\$ 155,001	\$ (6,118)	\$	148,883

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

NSS Resources Inc.
STATEMENTS OF CASH FLOWS
(Expressed in Canadian dollars)

For the periods ended June 30,	2014	2013	2012
OPERATING ACTIVITIES			
Net loss	\$ (6,118)	\$ -	\$ -
Change in non-cash working capital:			
Accounts payable and accrued liabilities	3,800	-	-
Cash flow used by operating activities	(2,318)	-	-
INVESTING ACTIVITY			
Exploration and evaluation expenditures	(9,478)	-	-
FINANCING ACTIVITIES			
Due to (from) related parties	74	-	(1)
Issuance of share capital	155,000	-	1
Cash flow from financing activities	155,074	-	-
INCREASE IN CASH	143,278	-	-
CASH - BEGINNING OF PERIOD	-	-	-
CASH - END OF PERIOD	\$ 143,278	\$ -	\$ -

SUPPLEMENTAL CASH FLOW INFORMATION

Interest received	\$ -	\$ -	\$ -
Interest paid	\$ -	\$ -	\$ -
Income taxes paid	\$ -	\$ -	\$ -

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

1. CORPORATE INFORMATION

NSS Resources Inc.'s business activity is the exploration and evaluation of mineral properties in British Columbia, Canada. NSS Resources Inc. (the "Company") was incorporated under the Business Corporations Act of British Columbia on March 28, 2012.

The address of the Company's corporate office and principal place of business is Suite 206, 595 Howe Street, Vancouver, British Columbia, V6C 2T5 Canada.

2. BASIS OF PREPARATION

a) Statement of Compliance

These financial statements have been prepared in accordance and compliance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC"). The financial statements were authorized for issue by the Board of Directors on October 14, 2014.

b) Basis of Measurement

The financial statements have been prepared on a historical cost basis except for financial instruments classified as financial assets or liabilities at fair value through profit or loss and available-for-sale financial assets which are presented at their fair value. These financial statements have been prepared using the accrual basis of accounting, except for cash flow information. The financial statements are presented in Canadian dollars, which is also the Company's functional currency. The preparation of financial statements in compliance with IFRS requires management to make certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 4.

c) Going Concern of Operations

The Company has not generated revenue from operations. The Company incurred a comprehensive loss of \$6,118 during the year ended June 30, 2014 (2013 and 2012: Nil) and as of that date, the Company's accumulated deficit was \$6,118. The Company intends to raise further financing through private placements.

These financial statements have been prepared on a going concern basis, which presumes the realization of assets and discharge of liabilities in the normal course of business for the foreseeable future. As the Company is in the exploration stage, the recoverability of the costs incurred to date on exploration properties is dependent upon the existence of economically recoverable reserves, the ability of the Company to obtain the necessary financing to complete the exploration and development of its properties and upon future profitable production or proceeds from the disposition of the properties and deferred exploration expenditures. The Company will periodically have to raise funds to continue operations and, although it has been successful thus far in doing so, there is no assurance it will be able to do so in the future. These material uncertainties raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that might be necessary should the Company be unable to continue in business.

3. Summary of Significant Accounting Policies

a) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held on call with financial institutions and other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and subject to an insignificant risk of change in value. At June 30, 2014, 2013, and 2012, the Company held only cash.

b) Mineral Exploration and Evaluation Expenditures

Pre-exploration Costs

Pre-exploration costs are expensed in the period in which they are incurred.

Exploration and Evaluation Expenditures

Once the legal right to explore a property has been acquired, costs directly related to exploration and evaluation expenditures ("E&E") are recognized and capitalized, in addition to the acquisition costs. These direct expenditures include such costs as materials used, surveying costs, drilling costs, payments made to contractors and depreciation on plant and equipment during the exploration phase. Costs not directly attributable to exploration and evaluation activities, including general administrative overhead costs, are expensed in the period in which they occur.

The Company assesses exploration and evaluation assets for impairment when facts and circumstances suggest that the carrying amount of an asset may exceed its recoverable amount. When a project is deemed to no longer have commercially viable prospects to the Company, exploration and evaluation expenditures in respect of that project are deemed to be impaired. As a result, those exploration and evaluation expenditure costs, in excess of estimated recoveries, are written off to the statement of comprehensive loss/income.

Once the technical feasibility and commercial viability of extracting the mineral resource has been determined, the property is classified as 'mines under construction'. Exploration and evaluation assets are also tested for impairment before the assets are transferred to development properties.

As the Company currently has no operational income, any incidental revenues earned in connection with exploration activities are applied as a reduction to capitalized exploration costs.

Mineral exploration and evaluation expenditures are classified as intangible assets.

c) Impairment of Non-Financial Assets

Impairment tests on intangible assets with indefinite useful economic lives are undertaken at least annually at the financial year-end. Other non-financial assets, including exploration and evaluation assets are subject to impairment tests whenever events or changes in circumstances indicate that their carrying amount may not be recoverable.

Where the carrying value of an asset exceeds its recoverable amount, which is the higher of value in use and fair value less costs to sell, the asset is written down accordingly.

Where it is not possible to estimate the recoverable amount of an individual asset, the impairment test is carried out on the asset's cash-generating unit, which is the lowest group of assets to which the asset belongs for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets.

An impairment loss is charged to the profit or loss, except to the extent the impairment loss reverses gains previously recognized in other comprehensive loss/income.

d) **Financial Instruments**

Financial Assets

Financial assets are classified and subsequently measured, based on the purpose for which the asset was acquired, as presented below. All transactions related to financial instruments are recorded on a trade date basis.

Financial assets at fair value through profit or loss ("FVTPL")

FVTPL assets are initially measured at fair value without transaction costs, and subsequent gains or losses are recognized in profit or loss.

Loans and Receivables

These assets are non-derivative financial assets resulting from the delivery of cash or other assets by a lender to a borrower in return for a promise to repay on a specified date or dates, or on demand. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue and subsequently carried at amortized cost, using the effective interest rate method, less any impairment losses. Amortized cost is calculated taking into account any discount or premium on acquisition and includes fees that are an integral part of the effective interest rate and transaction costs. Gains and losses are recognized in profit or loss when the loans and receivables are derecognized or impaired, as well as through the amortization process.

Held-to-Maturity Investments

Held-to-maturity investments are measured at amortized cost.

Available-For-Sale Investments

Non-derivative financial assets not included in the above categories are classified as available-for-sale. Available-for-sale investments are carried at fair value with changes in fair value recognized in accumulated other comprehensive loss/income. Where there is a significant or prolonged decline in the fair value of an available-for-sale financial asset (which constitutes objective evidence of impairment), the full amount of the impairment, including any amount previously recognized in other comprehensive loss/income, is recognized in profit or loss. If there is no quoted market price in an active market and fair value cannot be readily determined, available-for-sale investments are carried at cost.

Available-For-Sale Investments (continued)

Purchases and sales of available-for-sale financial assets are recognized on a trade date basis. On sale or impairment, the cumulative amount recognized in other comprehensive loss/income is reclassified from accumulated other comprehensive loss/income to profit or loss.

Impairment of Financial Assets

At each reporting date, the Company assesses whether there is any objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or group of financial assets is deemed to be impaired, if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset and that event has an impact on the estimated future cash flows of the financial asset or the group of financial assets.

Financial Liabilities

Financial liabilities are classified as other financial liabilities or financial liabilities at FVTPL, based on the purpose for which the liability was incurred.

3. Other Financial Liabilities

These liabilities are initially recognized at fair value net of any transaction costs directly attributable to the issuance of the instrument and subsequently carried at amortized cost using the effective interest rate method. This ensures that any interest expense over the period to repayment is at a constant rate on the balance of the liability carried on the statement of financial position. Interest expense in this context includes initial transaction costs and premiums payable on redemption, as well as any interest or coupon payable while the liability is outstanding.

4. Financial Liabilities at FVTPL

FVTPL liabilities are initially measured at fair value without transaction costs, and subsequent gains or losses are recognized in profit or loss.

Classification

Financial Instruments Measurement	Classification	Subsequent
Cash	Loans and receivables	Amortized cost
Due from a related party	Loans and receivables	Amortized cost
Accounts payable and accrued liabilities	Other financial liabilities	Amortized cost
Due to a related party	Other financial liabilities	Amortized cost

d) Provisions

Rehabilitation Provision

The Company is subject to various government laws and regulations relating to environmental disturbances caused by its exploration and evaluation activities. The Company records the present value of the estimated costs of legal or constructive obligations required to restore the exploration sites in the period in which the obligation is incurred. The nature of the rehabilitation activities includes restoration, reclamation and re-vegetation of the affected exploration sites.

The rehabilitation provision generally arises when the environmental disturbance is subject to government laws and regulations. When the liability is recognized, the present value of the estimated costs is capitalized by increasing the carrying amount of the related mining assets. Over time, the discounted liability is increased for the changes in present value based on current market discount rates and liability specific risks.

Additional environment disturbances or changes in rehabilitation costs will be recognized as additions to the corresponding assets and rehabilitation liability in the period in which they occur.

Other Provisions

Provisions are recognized for liabilities of uncertain timing or amount that have arisen as a result of past transactions, including legal or constructive obligations. The provision is measured at the best estimate of the expenditure required to settle the obligation at the reporting date.

e) **Income Taxes**

Income tax expense comprises current and deferred tax. Current tax and deferred tax are recognized in net income except to the extent that it relates to a business combination or items recognized directly in equity or in other comprehensive loss/income.

Current income taxes are recognized for the estimated income taxes payable or receivable on taxable income or loss for the current year and any adjustment to income taxes payable in respect of previous years. Current income taxes are determined using tax rates and tax laws that have been enacted or substantively enacted by the year-end date.

Deferred tax assets and liabilities are recognized where the carrying amount of an asset or liability differs from its tax base, except for taxable temporary differences arising on the initial recognition of goodwill and temporary differences arising on the initial recognition of an asset or liability in a transaction which is not a business combination and at the time of the transaction affects neither accounting nor taxable profit or loss.

Recognition of deferred tax assets for unused tax losses, tax credits and deductible temporary differences is restricted to those instances where it is probable that future taxable profit will be available against which the deferred tax asset can be utilized. At the end of each reporting period the Company reassesses unrecognized deferred tax assets. The Company recognizes a previously unrecognized deferred tax asset to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

f) **Share Capital**

Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Company's common shares are classified as equity instruments.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

g) **Earnings / Loss per Share**

Basic earnings/loss per share is computed by dividing the net income or loss applicable to common shares of the Company by the weighted average number of common shares outstanding for the relevant period.

Diluted earnings/loss per common share is computed by dividing the net income or loss applicable to common shares by the sum of the weighted average number of common shares issued and outstanding and all additional common shares that would have been outstanding, if potentially dilutive instruments were converted.

h) **Share-based Payments**

Where equity-settled share options are awarded to employees, the fair value of the options at the date of grant is charged to the statement of comprehensive loss/income over the vesting period. Performance vesting conditions are taken into account by adjusting the number of equity instruments expected to vest at each reporting date so that, ultimately, the cumulative amount recognized over the vesting period is based on the number of options that eventually vest. Non-vesting conditions and market vesting conditions are factored into the fair value of the options granted. As long as all other vesting conditions are satisfied, a charge is made irrespective of whether these vesting conditions are satisfied. The cumulative expense is not adjusted for failure to achieve a market vesting condition or where a non-vesting condition is not satisfied.

i) Share-based Payments

Where the terms and conditions of options are modified before they vest, the increase in the fair value of the options, measured immediately before and after the modification, is also charged to the statement of comprehensive loss/income over the remaining vesting period.

Where equity instruments are granted to non-employees, they are recorded at the fair value of the goods or services received in the statement of comprehensive loss/income, unless they are related to the issuance of shares. Amounts related to the issuance of shares are recorded as a reduction of share capital.

When the value of goods or services received in exchange for the share-based payment cannot be reliably estimated, the fair value is measured by use of the Black Scholes valuation model. The expected life used in the model is adjusted, based on management's best estimate, for the effects of non-transferability, exercise restrictions, and behavioural considerations.

All equity-settled share-based payments are reflected in reserve for share-based payments, until exercised. Upon exercise, shares are issued from treasury and the amount reflected in reserve for share-based payments is credited to share capital, adjusted for any consideration paid. Amounts for unexercised options remain in reserve for share-based payments upon their expiry.

Where a grant of options is cancelled or settled during the vesting period, excluding forfeitures when vesting conditions are not satisfied, the Company immediately accounts for the cancellation as an acceleration of vesting and recognizes the amount that otherwise would have been recognized for services received over the remainder of the vesting period. Any payment made to the employee on the cancellation is accounted for as the repurchase of an equity interest except to the extent the payment exceeds the fair value of the equity instrument granted, measured at the repurchase date. Any such excess is recognized as an expense.

j) Standards, Amendments and Interpretations Not Yet Effective

The International Accounting Standards Board has issued new and amended standards and interpretations which have not yet been adopted by the Company. The Company has not yet begun the process of assessing the impact that the new and amended standards and interpretations will have on its financial statements or whether to early adopt any of the new requirements. The following is a brief summary of the new and amended standards and interpretations:

IAS 32 - 'Financial Instruments: Presentation'

This amendment provides clarification on the application of offsetting rules. These amendments are effective for annual periods beginning on or after January 1, 2014.

IAS 36 - 'Impairment of Assets'

On May 29, 2013, the IASB made amendments to the disclosure requirements of IAS 36, requiring disclosure, in certain instances, of the recoverable amount of an asset or cash generating unit, and the basis for the determination of fair value less costs of disposal, when an impairment loss is recognized or when an impairment loss is subsequently reversed. These amendments are effective for annual periods beginning on or after January 1, 2014.

IFRS 10 - 'Financial Statements' and IFRS 12 - 'Disclosures of Interests in Other Entities' and IAS 27 - 'Separate Financial Statements'

j) Standards, Amendments and Interpretations Not Yet Effective (continued)

IFRS 10 and 12 and IAS 27 have been amended with an effective date for annual periods beginning or after January 1, 2014. The amendment provides for the definition of an investment entity and sets out an exception to consolidating particular subsidiaries of an investment entity. The amendments also deals with the disclosures required and preparation of separate financial statements of an investment entity.

IFRS 9 – ‘Financial Instruments’

The effective date of this standard is for annual periods beginning on or after January 1, 2018. This standard introduces new classification and measurement models for financial assets, using a single approach to determine whether a financial asset is measured at amortized cost or fair value. To be classified and measured at amortized cost, assets must satisfy the business model test for managing the financial assets and have certain contractual cash flow characteristics. All other financial instrument assets are to be classified and measured at fair value. This standard allows an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for-trading) in other comprehensive income, with dividends as a return on these investments being recognized in profit or loss. In addition, those equity instruments measured at fair value through other comprehensive income would no longer have to apply any impairment requirements nor would there be any ‘recycling’ of gains or losses through profit or loss on disposal. The accounting for financial liabilities continues to be classified and measured in accordance with IAS 39, with one exception, being that the portion of a change of fair value relating to the entity’s own credit risk is to be presented in other comprehensive income unless it would create an accounting mismatch.

5. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

The Company makes estimates and assumptions about the future that affect the reported amounts of assets and liabilities. Estimates and judgments are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual experience may differ from these estimates and assumptions. The effect of a change in an accounting estimate is recognized prospectively by including it in comprehensive income or loss in the period of the change, if the change affects that period only, or in the period of the change and future periods, if the change affects both.

Estimates have been applied in the following areas:

a) Rehabilitation Provisions

No rehabilitation provisions have been created based on the Company’s activity to date. Based upon the prevailing economic environment, assumptions will be made which management believes are reasonable upon which to estimate the future liability. These estimates will take into account any material changes to the assumptions that occur when reviewed regularly by management. Estimates are reviewed annually and are based on current regulatory requirements. Significant changes in estimates of contamination, restoration standards and techniques will result in changes to provisions from period to period. Actual rehabilitation costs will ultimately depend on future market prices for the rehabilitation costs which will reflect the market condition at the time the rehabilitation costs are actually incurred. The final cost of the currently recognized rehabilitation provisions may be higher or lower than currently provided for.

The areas in which the Company has exercised critical judgments in applying accounting policies that have the most significant risk of causing material adjustment to the carrying amounts of assets and liabilities recognized in the financial statements within the next financial year are discussed below:

a) Exploration and Evaluation Expenditures

The application of the Company's accounting policy for exploration and evaluation expenditures requires judgment in determining whether it is likely that future economic benefits will flow to the Company, which may be based on assumptions about future events or circumstances. Estimates and assumptions made may change if new information becomes available. If, after an expenditure has been capitalized, information becomes available suggesting that the recovery of the expenditure is unlikely, the amount capitalized is written off to the profit or loss in the period the new information becomes available.

b) Title to Mineral Property Interests

Although the Company has taken steps to verify title to mineral properties in which it has an interest, these procedures do not guarantee the Company's title. Such properties may be subject to prior agreements or transfers and title may be affected by undetected defects.

c) Income Taxes

Significant judgment is required in determining the provision for income taxes. There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain. The Company recognizes liabilities and contingencies for anticipated tax audit issues based on the Company's current understanding of the tax law. For matters where it is probable that an adjustment will be made, the Company records its best estimate of the tax liability including the related interest and penalties in the current tax provision. In addition, the Company recognizes deferred tax assets relating to tax losses carried forward to the extent there are sufficient taxable temporary differences (deferred tax liabilities) relating to the same taxation authority and the same taxable entity against which the unused tax losses can be utilized. However, utilization of the tax losses also depends on the ability of the taxable entity to satisfy certain tests at the time the losses are recouped.

6. EXPLORATION AND EVALUATION ASSETS

Balance at June 30, 2012 and 2013	\$	-
Engineering report		2,000
Field expenses		258
Staking costs		7,220
		<hr/>
Balance at June 30, 2014	\$	9,478

In April 2014, the Company acquired a 100% interest by staking the Seneca mineral claims located near Harrison Hot Springs, British Columbia, Canada.

Pursuant to a finder's fee agreement, the Company granted a 2% net smelter return royalty to Asante Gold Corporation, a company related by common directors, on production from the current Seneca claims, and from any additional interests in minerals or land acquired by the Company located within 5 km of these claims.

To date, assessment of exploration and evaluation assets has not resulted in any impairment of the Company's properties.

7. SHARE CAPITAL

The Company is authorized to issue an unlimited number of Class A common shares without par value.

The holders of common shares will be entitled to receive dividends which will be declared from time to time, and are entitled to one vote per share at meetings of the Company. All shares are ranked equally with regards to the Company's residual assets.

The following is a summary of changes in common share capital from incorporation to June 30, 2014:

On March 28, 2012, the Company issued 1 share at a price of \$1 for \$1.

On April 29, 2014, the company issued 2,500,000 shares at a price of \$0.01 per share for \$25,000 -.

On June 27, 2014, the Company issued 6,500,000 shares at a price of \$0.02 per share for \$130,000.

8. FINANCIAL INSTRUMENTS

a) Disclosures

The Company's financial instruments consist of cash, due from a related party, accounts payable and accrued liabilities, and due to a related party.

The carrying values of the above approximate their respective fair values due to the short-term nature of these instruments. There were no financial instruments carried at fair value at June 30, 2014, 2013, and 2012.

b) Financial instrument risk exposure and risk management

(i) Credit risk:

Credit risk is the unexpected loss if a customer or third party to a financial instrument fails to meet its contractual obligations. With cash on deposit with sound financial institutions, it is management's opinion that the Company is not exposed to significant credit risks arising from the financial instruments.

(ii) Liquidity risk:

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. As at June 30, 2014, the Company had current liabilities totaling \$3,873 (2013 and 2012: Nil) and cash of \$143,278 (2013 and 2012: Nil) and is not exposed to significant liquidity risk at this time. However, since the Company is in the exploration stage, it will periodically have to raise funds to continue operations and intends to raise further financing through private placements.

(iii) Market risk:

Market risk is the risk that changes in market prices such as commodity prices, foreign exchange rates and interest rates will affect the Company's income. The objective of market risk management is to manage and control market risk exposure within acceptable parameters. The Company does not use derivative instruments to reduce its insignificant exposure to market risks.

c) Capital management

The Company includes cash and equity, comprising of issued common shares and accumulated deficit, in the definition of capital. The Company's objective when managing capital is to maintain its ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders.

The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to support the acquisition and exploration of mineral properties. The Board of Directors does not establish quantitative return on capital criteria for management but rather relies on the expertise of the Company's management and consultants to sustain future development of the business.

The Company's property is in the exploration stage and as such the Company is dependent upon external financings to fund activities. In order to carry out planned exploration and pay for administrative costs, the Company will spend its existing working capital and raise additional funds required.

Management reviews its capital management approach on an ongoing basis and believes that this approach is reasonable given the relative size of the Company. There were no changes to the Company's approach to capital management from incorporation to the year ended June 30, 2014. The Company is not subject to any external covenants.

Income Taxes

Income tax expense is recognized based on management's best estimate of the weighted average annual income tax rate for the full financial year applied to the pre-tax income of the year.

	2014
Statutory tax rates	26%
Expected income tax expense at statutory rates	\$ (1,600)
 Tax benefits not realized	 1,600
	\$ -
 Nature of temporary differences	 2014
Unused tax losses carried forward	\$ 1,600

At June 30, 2014, subject to confirmation by Canadian income tax authorities, the Company has approximately \$6,000 (2013 and 2012: Nil) in Canadian non-capital tax losses of available for carry-forward to reduce future years' taxable income, which expires in 2034.

The potential benefits of these carry-forward non-capital losses has not been recognized in these financial statements as it is not considered probable that sufficient future taxable profit will allow the deferred tax asset to be recovered.

Related Party Transactions

As at June 30, 2014, included in due to a related party was \$73 (2013 and 2012: Nil) in expense reimbursements owing to a director and officer of the Company.

During the period from incorporation to June 30, 2014, there were no short-term, post-employment, other long-term, or termination benefits incurred with key management personnel.

Events After the Reporting Date

- a) On July 15, 2014, the Company adopted an incentive Stock Option Plan ("the Plan") under which non-transferable options to purchase common shares of the Company may be granted to directors, officers, employees or service providers of the Company. The aggregate number of common shares reserved for issuance under the Plan may not exceed 10% of the issued and outstanding shares of the Company at the time of granting of options. The terms of the Plan provide that the Directors have the right to grant options to acquire common shares of the Company at not less than the closing market price of the shares on the day preceding the grant less any discount allowable under the Canadian Securities Exchange rules, at terms of up to five years. No amounts are paid or payable by the recipient on receipt of the option, and the options granted are not dependent on any performance-based criteria. In accordance with the Plan, options vest immediately upon grant; with the exception of personnel working in Investor Relations whose options vest 25% every three months until all options are fully vested.

The Company granted, effective on the date its common shares are listed on a Canadian Securities Exchange (the "Listing Date"), an aggregate of 700,000 stock options to directors and officers of the Company. Each stock option entitles the holder to acquire one common share of the Company at a price of \$0.10 for a period of five years from the Listing Date.

Item 13 Date and Certificate

October 15, 2014

This offering memorandum does not contain a misrepresentation.

"Jag Sandhu"
Jag Sandhu
President, Chief Executive Officer and Director

"Paul Grewal"
Narinder Paul Grewal
Chief Financial Officer

ON BEHALF OF THE BOARD

"Klaus Eckhof"
Klaus Eckhof
Director

"Douglas MacQuarrie"
Douglas MacQuarrie
Director