DATINVEST INTERNATIONAL LTD.

FINANCIAL STATEMENTS

December 31, 2010 and 2009

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INDEPENDENT AUDITOR'S REPORT

To: the Shareholders of
Datinvest International Ltd.

I have audited the accompanying financial statements of Datinvest International Ltd.("the Company"), which comprise the balance sheets as at December 31, 2010 and 2009 and the statements of loss and comprehensive loss, and deficit and cash flows for the years then ended, 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 Canadian generally accepted accounting principles, 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
My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion
In my opinion, the financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2010 and 2009, and its financial performance and its cash flows for the years then ended in accordance with Canadian generally accepted accounting principles.

Emphasis of Matter
Without qualifying my opinion, I draw attention to Note 1 in the financial statements which indicates that the Company incurred a net and comprehensive loss of $34,531 during the year ended December 31, 2010 and, as of that date, had an accumulated deficit of $2,592,784 since inception. These conditions, along with other matters as set forth in Note 1, indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

"Sam S. Mah Inc."
Chartered Accountant

Vancouver, British Columbia
April 29, 2011

DATINVEST INTERNATIONAL LTD.
Balance Sheets
As at December 31, 2010 and 2009

ASSETS	2010	2009
Current		
Cash	$ 330,357	$ 386,187
Marketable securities– Note 8	15,000	-
GST receivable	8,681	4,052
	$ 354,038	$ 390,239
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities - Note 6	$ 35,323	$ 36,993
Loans payable – Note 3	66,000	66,000
	101,323	102,993
SHAREHOLDERS' EQUITY		
Share capital – Note 4	2,721,875	2,721,875
Contributed surplus – Note 4	123,624	123,624
Deficit	(2,592,784)	(2,558,253)
	252,715	287,246
	$ 354,038	$ 390,239

Nature of Operations and Going Concern - (Note 1)

Approved by the Board:

"Jason Birmingham"
Jason Birmingham, Director

"David Toyoda"
David Toyoda, Director

SEE ACCOMPANYING NOTES

DATINVEST INTERNATIONAL LTD.
Statements of Loss, Comprehensive Loss and Deficit
For the Years Ended December 31, 2010 and 2009

	2010	2009
Revenue		
Interest income	$ -	$ 85
Administrative Costs		
Bank charges and interest	123	126
Management fee – Note 6	20,000	11,500
Office and rent	168	1,500
Professional fees – Note 6	17,250	22,242
Printing and shareholder information	160	284
Transfer & filing fees	11,830	15,592
	49,531	51,244
Other items		
Recovery of write-off of deposit – Note 8	10,000	-
Unrealized gain (loss) on investment	5,000	
	15,000	-
Net and comprehensive loss for the year	(34,531)	(51,159)
Deficit, Beginning of the year	(2,558,253)	(2,507,094)
Deficit, End of the year	$ (2,592,784)	$ (2,558,253)
Loss per share	$ (0.003)	$ (0.004)
Weighted average number of shares outstanding	12,100,792	12,100,792

SEE ACCOMPANYING NOTES

DATINVEST INTERNATIONAL LTD.
Statements of Cash Flows
For the Years Ended December 31, 2010 and 2009

		2010		2009
Operating Activities:				
Net and comprehensive loss for the year	$	(34,531)	$	(51,159)
Changes in non-cash working capital items related to operations:				
Short-term investment		-		446,737
GST receivable		(4,629)		3,556
Prepaid expenses		-		1,250
Accounts payable and accrued liabilities – Note 6		(1,670)		(25,914)
		(40,830)		374,470
Investing Activities				
Marketable securities		(15,000)		-
Increase (decrease) in cash during the Year		(55,830)		374,470
Cash, beginning of the year		386,187		11,717
Cash, end of the year	$	330,357	$	386,187
Supplemental disclosure with respect to cash flows:				
Interest paid	$	-	$	-
Income taxes paid		-		-

SEE ACCOMPANYING NOTES

1. Nature of Operations and Going Concern

The Company was incorporated under the British Columbia Company Act on May 1, 1987.

The Company was unable to meet Tier Maintenance Requirements pursuant to the policies of the Exchange and was designated as Inactive on September 28, 2001. The Company's shares are trading under the symbol DAI.H and are regulated by the NEX policies.

The recoverability of carrying amounts for resource property interests and related deferred exploration and development costs is dependent upon the discovery of economically recoverable reserves, confirmation of the Company's interest in the underlying resource properties, the ability of the Company to obtain necessary financing to complete exploration and development, and achievement of future profitable production or proceeds from disposition.

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles applicable to a going concern, which assumes that the Company will be able to meet its obligations and continue its operations for its next fiscal year. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. As at December 31, 2010, the Company had not yet achieved profitable operations, has accumulated losses of $2,592,784 (2009: $2,558,253) since its inception, a working capital surplus of $252,715 (2009: $287,246) and expects to incur further losses in the development of its business, all of which casts substantial doubt about the Company's ability to continue as a going concern. The Company's ability to continue as a going concern is dependent on its ability to generate future profitable operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they become due.

2. Significant Accounting Policies

(a) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

Key areas where management has made complex or subjective judgments, include the determination of impairment of equipment and resource interests, useful lives for depreciation and amortization, cost allocations to specific projects, environmental obligations, stock-based compensation, fair value of certain assets, income taxes and contingencies.

(b) Basic and Diluted Loss per Share

Basic loss per share is calculated by dividing the net loss available to common shareholders by the weighted average number of shares outstanding during the year. Diluted earnings per share reflect the potential dilution of securities that could share in earnings of an entity. In a loss year, potentially dilutive common shares are excluded from the loss per share calculation as the effect would be anti-dilutive. Basic and diluted loss per share are the same for the

2. Significant Accounting Policies (cont'd)

(b) Basic and Diluted Loss per Share (cont'd)

period presented. For the years ended December 31, 2010 and 2009, potentially dilutive common shares (relating to options and warrants outstanding at year-end) totaled 650,000 (2009: 650,000). These warrants and options were not included in the computation of loss per share because their effect was anti-dilutive.

(c) Income Taxes

The Company follows the asset and liability method of accounting for income taxes. Under this method, current income taxes are recognized for the estimated income taxes payable for the current year. Future income tax assets and liabilities are determined based on differences between the tax and accounting basis of assets and liabilities. The future tax assets or liabilities are calculated using the tax rates for the period in which the differences are expected to be settled. Future tax assets are recognized to the extent that they are considered more likely than not to be realized.

(d) Mineral properties

Should the Company become a mining company, the Company would defer all costs related to investments in resource properties on a property-by-property basis. Such costs include resource property acquisition costs and exploration expenditures, net of any recoveries. Costs are deferred until such time as the extent of mineralization has been determined and resource property interests are either developed, the property is sold or the Company's mineral rights are allowed to lapse.

All deferred costs are reviewed, on a property-by-property basis, to consider whether there are any conditions that may indicate impairment. When the carrying value of a property exceeds its net recoverable amount (as estimated by quantifiable evidence of an economic geological resource or reserve or by reference to option or joint venture expenditure commitments) or when, in the Company's assessment, it will be unable to sell the property for an amount greater than the deferred costs, the property is written down for the impairment in value.

From time to time, the Company may acquire or dispose of a resource property interest pursuant to the terms of an option agreement. As such, options are exercisable entirely at the discretion of the optionee; the amounts payable or receivable are not recorded at the time of the agreement. Option payments are recorded as property costs or recoveries when the payments are made or received.

The amounts shown for deferred costs represent costs incurred to date and do not necessarily

2. Significant Accounting Policies (cont'd)

(d) Mineral properties (cont'd)

reflect present or future values. These costs will be depleted over the useful life of the property upon commencement of commercial production or written off if the property is abandoned or the claims allowed to lapse.

(e) Stock-based Compensation

The fair value of all share purchase options granted is expensed over their vesting period with a corresponding increase to contributed surplus. Upon exercise of share purchase options, the consideration paid by the option holder, together with the amount previously recognized in contributed surplus, is recorded as an increase to share capital.

The Company uses the Black-Scholes option valuation model to calculate the fair value of share purchase options at the date of grant. Option pricing models require the input of highly subjective assumptions, including the expected price volatility. Changes in these assumptions can materially affect the fair value estimate.

(f) Financial instruments

Financial assets are classified as either held-for-trading, held-to-maturity, loans and receivables or available-for-sale and financial liabilities as either held-for-trading or as other financial liabilities. Upon initial recognition, ordinarily all financial instruments are recognized at fair value. Subsequently, financial assets classified as held-to-maturity and as loans and receivables, and other financial liabilities, are accounted for at amortized cost. Financial assets and financial liabilities classified as held-for-trading are accounted for at fair value with unrealized holding gains and losses included in net income each period. Available-for-sale financial assets are also accounted for at fair value, however unrealized holding gains and losses on these instruments are included in the statement of loss and deficit as other comprehensive income and on the balance sheet as a separate component of shareholders' equity titled accumulated other comprehensive income.

The Company has classified its financial instruments as follows:

- Cash, short-term investment and marketable securities are classified as held-for-trading,
- Accounts receivable and notes receivable are classified as loans and receivables,
- Accounts payable and accrued liabilities and loans payable are classified as other financial liabilities.

The Company has chosen to recognize all transaction costs in the statements of operations on financial liabilities that have been designated as other than held-for-trading.

2. Significant Accounting Policies (cont'd)

(g) Recently Adopted Accounting Standards

(i) Financial Instruments –Recognition and Measurement

In July 2009, the Canadian Accounting Standard Board ("AcSB") issued amendments to Section 3855. In particular, entities that have classified financial assets as held-to-maturity investments are now required to assess those financial assets using the impairment requirements of Section 3025. The amendments allow more debt instruments to be classified as loans and receivables. In addition, these amendments require reversal of previously recognized impairment losses on available-for-sale financial assets in specified circumstances and require that loans and receivables that an entity intends to sell immediately or in the near term be classified as held-for-trading. These amendments apply to annual financial statements relating to fiscal years beginning on or after November 1, 2008. There is no impact on the Company's financial statements upon adoption of these amendments to Section 3855.

(ii) Financial Instruments – Disclosures

In June 2009, the AcSB published amendments to Section 3862 to require improved and consistent disclosures about fair value measurements of financial instruments and liquidity risk. The additional fair value measurements disclosures include classification of financial instrument fair values in a fair value hierarchy comprising three levels reflecting the significance of the inputs used in making the measurements, described as follows:

Level 1 – Quoted prices in active markets for identical assets or liabilities;

Level 2 – Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly such as quoted prices for similar assets or liabilities in active markets or indirectly such as quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions; or

Level 3 – Inputs that are not based on observable market data.

The Company has included required disclosures in Note 9 to these financial statements.

(iii) Credit Risk – EIC-173

Credit risk and the fair value of financial assets and financial liabilities – Effective January 1, 2009, the Company adopted EIC-173, "Credit Risk and the Fair Value of Financial Assets and Financial Liabilities". This standard requires companies to take into account their own credit risk and the credit risk of the counterparty in determining the fair value of financial assets and financial liabilities, including derivative instruments. The adoption of this standard did not have a material impact on our consolidated financial statements.

2. Significant Accounting Policies (cont'd)

(g) Recently Adopted Accounting Standards (cont'd)

(iv) Impairment Testing – EIC-174

Impairment testing of mineral exploration properties – EIC-174 discusses the analysis recommended to be performed to determine if there has been an impairment of mineral exploration properties. These recommendations were adopted by the company on January1, 2009. The adoption of this standard did not have a material effect on our financial statements.

(v) Goodwill

Goodwill and intangible assets – Effective January 1, 2009, the Company adopted Canadian Institute of Chartered Accountants ("CICA") Handbook Section 3064, "Goodwill and Intangible Assets", which replaced CICA Handbook Section 3062, "Goodwill and Other Intangible Assets," and CICA Handbook Section 3450, "Research and Development Costs," and EIC-27, "Revenues and Expenditures during the Pre-operating Period". The standard reinforces the principle-based approach to the recognition of assets only in accordance with the definition of an asset and the criteria for asset recognition; and clarifies the application of the concept of matching revenues and expenses such that the current practice of recognizing assets that may not meet the definition and recognition criteria are eliminated. The adoption of this standard did not have a material impact on our financial statements.

(h) New Accounting Pronouncements

(i) Business Combinations/Consolidated Financial Statements/Non-Controlling Interests

In January 2009, the CICA issued Sections 1582 "Business Combinations", 1601 "Consolidated Financial Statements", and 1602 "Non-Controlling Interests" which superseded current sections 1581, "Business Combinations" and 1600 "Consolidated Financial Statements". Section 1582 will apply prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after January 1, 2011. Early adoption is permitted as of the beginning of a fiscal year, in which case an entity would also early adopt Section 1601 "Consolidated Financial Statements" and Section 1602 "Non-controlling Interests". If the Company chooses to early adopt any one of these Sections, the other two sections must also be adopted at the same time.

(ii) International Financial Reporting Standards ("IFRS")

In February 2008, the AcSB confirmed that publicly accountable enterprises are required to adopt IFRS for interim and annual financial statements relating to fiscal years beginning on or after January 1, 2011.

2. Significant Accounting Policies (cont'd)

(h) New Accounting Pronouncements (cont'd)

(ii) International Financial Reporting Standards ("IFRS") (cont'd)

The Company will convert to IFRS effective January 1, 2011. The Company is currently working on its conversion plan and is in the process of identifying and analyzing the impacts of differences between Canadian GAAP and IFRS relevant to the Company, and any required changes to the system and business processes. The Company continues to monitor and assess the impact of the convergence of Canadian GAAP and IFRS. The quantitative impact on the financial statements cannot be reasonably determined at this time.

(i) Accounting policy choice for transaction costs

EIC-166 addresses the accounting policy choice of expensing or adding transaction costs related to the acquisition of financial assets and financial liabilities that are classified as other than held-for-trading.

Specifically, it requires that the same accounting policy choice be applied to all similar financial instruments classified as other than held-for-trading, but permits a different policy choice for financial instruments that are not similar. The Company had evaluated the impact of EIC-166 and determined that no adjustments were required.

(j) Financial Risk Management

The Board of Directors has overall responsibility for the establishment and oversight of the company's risk management frame work.

Environmental risk:
The Company is not currently engaged in mineral exploration and development and is accordingly not exposed to environmental risks associated with mineral exploration activity.

The fair values of the Company's cash, short term investment, marketable securities, accounts payables and accrued liabilities and loans payable approximate their carrying values.

The Company's financial instruments are exposed to certain financial risks, including currency risk, credit risk, liquidity risk, interest risk and commodity price risk.

(i) Currency risk

The Company is not exposed to any foreign currency risk.

2. Significant Accounting Policies (cont'd)

(j) Financial Risk Management (cont'd)

(ii) Credit risk

The Company's cash and short term investment are held in a Canadian financial institution. The Company does not have any asset-backed commercial paper in its cash and short term investment.

(iii) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company manages liquidity risk through the management of its capital structure.

Accounts payable and accrued liabilities are due within the current operating period.

(iv) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The risk that the Company will realize a loss as a result of a decline in the fair value of cash and short term investment is limited because they are generally held-to-maturity.

(v) Commodity price risk

The ability of the Company to develop projects in resources properties and the future profitability of the Company are directly related to the market price of precious metal. The Company closely monitors precious metal and fuel prices to determine the appropriate course of action to be taken by the Company.

(k) Marketable Securities

The Company's marketable securities are classified as held-for-trading because the Company intends to trade the investments for short-term profit making. They are recognized at fair value based on market prices. Gains and losses are reflected in net income for the year in which they arise.

3. Loans Payable

As at December 31, 2010, the Company owes $66,000 (December 31, 2009: $66,000) to certain shareholders. The loans are without interest and are due on demand. Since these loans are non-interest bearing and have no fixed terms, their carrying costs approximate the amortized costs.

4. <u>Share Capital and Contributed Surplus</u>

(a) Authorized: Unlimited common shares without par value

(b) Issued and outstanding:

	Number of Shares	Amount	Contributed Surplus
Balance at December 31, 2007	10,402,042	$ 2,365,137	$ 83,638
- warrants exercised at $0.21	1,698,750	356,738	-
- stock option compensation	-	-	39,986
Balance at December 31, 2010, 2009 and 2008	12,100,792	$ 2,721,875	$ 123,624

During the year ended December 31, 2008, the company issued 1,698,750 shares upon the exercise of warrants at a price of $0.21 per warrant.

(c) Warrants

There were no outstanding warrants as of December31, 2010 and 2009.

4. Share Capital and Contributed Surplus (cont'd)

(d) Options

	2010		2009	
	Number Of Options	Weighted Average Exercise Price	Number Of Options	Weighted Average Exercise Price
Outstanding, beginning of year	650,000	$ 0.200	650,000	$ 0.200
Granted	-	-	-	-
Expired/cancelled	-	-	-	-
Exercised	-	-	-	-
Outstanding, end of year	650,000	$ 0.200	650,000	$ 0.200

		2010	2009
Expiry Date	Exercise Price	Number of Shares	Number of Shares
April 30, 2012	$ 0.215	350,000	350,000
June 2, 2013	$ 0.190	300,000	300,000
		650,000	650,000

The Company used the Black-Scholes option pricing model to determine the fair value of the options with the following assumptions:

	2010	2009
Risk-free interest rate	-	-
Expected volatility	-	-
Expected dividends	-	-
Expected life	-	-

Option pricing models require the input of highly subjective assumptions including the expected price volatility. Changes in the subjective input assumptions can materially affect the fair value estimate, and therefore the existing models do not necessarily provide a reliable single measure of the fair value of the Company's stock option awards.

5. Income Taxes

The Company has accumulated non-capital losses for Canadian income tax purposes of approximately $667,000 which expire in various years to 2030 as follows:

2013		28,000
2014		83,000
2015		65,000
2026		67,000
2027		191,000
2028		132,000
2029		51,000
2030		50,000
	$	667,000

The Company also has capital losses of approximately $1,086,778 which may be carried forward indefinitely.

The reconciliation of income tax provision at statutory rates to the reported income tax provision is as follows:

		2010		2009
		28.50%		30.00%
Income tax benefits computed at Canadian statutory rates	$	14,250	$	15,300
Unrecognized tax losses		(14,250)		(15,300)
	$	-	$	-

Significant components of the Company's future tax assets and liabilities, after applying enacted corporate income tax rates are as follows:

		2010		2009
Future income tax assets				
Temporary differences in assets	$	700	$	885
Non-capital losses carried forward		167,000		191,000
Net capital losses carried forward		272,000		326,000
Cumulative resource development costs		15,000		17,000
		454,700		534,885
Valuation allowance for future income tax assets		(454,700)		(534,885)
Future income tax assets	$	-	$	-

The conditions required to recognize potential future tax assets based on establishment of likely future profitability have not been met. Accordingly, a 100% valuation allowance has been provided.

6. Related Party Transactions

In addition to the related party transactions disclosed in Note 3, the Company had the following related party transactions and balances:

During the year ended December 31, 2010 the Company was charged $20,000 (December 31, 2009 $11,500) for management fees by its directors. At December 31, 2010, the Company owed $5,600 (2009 - $3,150).

During the year ended December 31, 2010 the Company was charged $Nil (December 31, 2009 - $1,292) for legal services to a company related to a director. At December 31, 2010, the Company owed $14,021 (2009 - $15,021).

7. Capital Risk Management

The Company's objectives when managing capital are: to safeguard the Company's ability to continue as a going concern; to maintain optimal capital structure, while ensuring the Company's strategic objectives are met and to provide an appropriate return to shareholders relative to the risk of the Company's underlying assets.

The capital structure of the Company consists of equity attributable to common shareholders, comprised of issued capital, stock options, contributed surplus and deficit.

The Company maintains and adjusts its capital structure based on changes in economic conditions and the Company's planned requirements. The Company may adjust its capital structure by issuing new equity, selling and/or acquiring assets, and controlling its capital expenditures program.

The Company has no business or operations and is currently reviewing new projects. As such, the Company is dependent on external financing to fund its activities. In order to pay for it's operating expenses, the Company will spend its existing working capital and raise additional amounts as needed and if available.

Management reviews its capital management approach on an ongoing basis.

8. Marketable Securities

The Company's marketable securities, which are classified as held-for-trading have been valued at their market prices.

December 31, 2010		December 31, 2009	
Cost	Market	Cost	Market
$10,000	$15,000	-	-

The Company signed a Letter of Intent ("LOI") dated June 6, 2008 with Intuitive Exploration Inc. ("NTX") for the acquisition of all issued and outstanding shares of NTX, a British Columbia resource exploration company. A refundable deposit of $25,000 was paid on October 27, 2008 to

8. Marketable Securities (cont'd)

Intuitive Exploration as part of the negotiation for a reverse takeover. The Company announced on December 29, 2008 that an agreement could not be reached and that the transaction would not proceed. The deposit was secured by a promissory note. Due to the contingency on collectability of this deposit, the Company decided to write it off in year 2008.

On August 12, 2010, the Company received 250,000 shares of Orestone Mining Corp. in settlement of the $25,000 owed by Intuitive Exploration Inc., which was acquired by Orestone on June 3, 2010. The shares have a hold period expiring on December 26, 2010. The Company classifies these shares as held-for-trading and, accordingly; any unrealized gains and losses in fair value are included in net income or loss for the period.

9. Fair Value Measurement

The Canadian Institute of Chartered Accountants ("CICA") Handbook Section 3862 "Financial Instruments Disclosures" requires disclosure of a three-level hierarchy for fair value measurements based upon the significance of inputs used in making fair value measurements as follows:

Level 1 - quoted prices in active markets for identical assets or liabilities.

Level 2 - inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e.: as prices) or indirectly (i.e.: derived from prices).

Level 3 - inputs for the asset or liability that are not based on observable market data.

At December 31, 2010, the levels in the fair value hierarchy into which the Company's financial assets and liabilities measured and recognized in the balance sheet at fair value are categorized are as follows:

	Level 1	Level 2
Cash and cash equivalents	$ 330,357	
Marketable securities	$ 15,000	