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**Condensed Consolidated Interim Financial Statements
Nine Months Ended September 30, 2019 and 2018
(Expressed in Canadian Dollars)
(Unaudited)**

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NOTICE OF NO AUDITOR REVIEW

The accompanying unaudited condensed consolidated interim financial statements of the Company for the nine months ended September 30, 2019, and comparatives for the nine months ended September 30, 2018, were prepared by management and have not been reviewed or audited by the Company's auditors.

Valterra Resource Corporation

(An Exploration Stage Company)

Condensed Consolidated Interim Statements of Comprehensive Loss

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

	Note	Three Months Ended September 30,		Nine Months Ended September 30,	
		2019	2018	2019	2018
Operating Expenses					
Administration	6	\$ -	\$ 15,000	\$ -	\$ 45,000
Consulting	6	3,875	4,628	9,875	21,798
Exploration and evaluation	5 & 6	-	16,345	10,236	45,831
Investor relations	6	504	11,080	12,036	50,480
Office and general	6	4,228	4,976	15,430	14,568
Professional fees	6	1,638	9,819	24,921	50,341
Regulatory fees and taxes		16,870	18,386	26,904	30,231
Shareholders' communications		1,400	-	2,450	2,797
Transfer agent		746	2,731	2,236	5,788
Travel		-	-	2,261	4,182
		29,261	82,965	106,349	271,016
Foreign exchange loss					
		1,485	865	1,582	1,984
		1,485	865	1,582	1,984
Net Loss and Comprehensive Loss for the Period					
		\$ 30,746	\$ 83,830	\$ 107,931	\$ 273,000
Loss per share - basic and diluted					
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Weighted average number of common shares outstanding					
		81,543,643	78,994,966	80,753,946	73,452,302

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

Valterra Resource Corporation

(An Exploration Stage Company)

Condensed Consolidated Interim Statements of Financial Position

(Expressed in Canadian Dollars, Unaudited)

As at	Note	September 30 2019	December 31 2018
Assets			
Current			
Cash		\$ 210,415	\$ 6,661
Receivables		394	840
Prepays		81,843	7,865
		292,652	15,366
Non-current			
Mineral properties	5	636,698	586,331
Reclamation bonds		30,030	30,578
		666,728	616,909
		\$ 959,380	\$ 632,275
Liabilities			
Current			
Accounts payable and accrued liabilities		\$ 487,224	\$ 467,592
Due to related parties	6	378,016	323,541
		865,240	791,133
Equity (Deficit)			
Share capital	8	14,170,805	13,810,871
Share-based payments reserve		245,695	244,700
Warrant reserve		257,308	257,308
Deficit		(14,579,668)	(14,471,737)
		94,140	(158,858)
		\$ 959,380	\$ 632,275

Approved on behalf of the Board

"Lawrence Page"

Lawrence Page, Q.C.
Director

"Edward Odishaw"

Edward Odishaw
Director

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

Valterra Resource Corporation

(An Exploration Stage Company)

Condensed Consolidated Interim Statements of Changes in Equity (Deficit)

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

	Share Capital Number of Shares	Amount	Share-based Payments Reserve	Warrant Reserve	Deficit	Total Equity (Deficit)
Balance as at December 31, 2017	64,988,820	\$ 13,449,358	\$ 227,608	\$ 201,290	\$ (14,187,468)	\$ (309,212)
Issued						
Private placement	11,203,667	280,092	-	56,018	-	336,110
Mineral property	2,955,740	100,451	-	-	-	100,451
Share issue costs	-	(19,030)	3,719	-	-	(15,311)
Expiry of options and warrants	-	-	(15,323)	-	15,323	-
Net loss	-	-	-	-	(273,000)	(273,000)
Balance as at September 30, 2018	79,148,227	\$ 13,810,871	\$ 216,004	\$ 257,308	\$ (14,445,145)	\$ (160,962)
Balance as at December 31, 2018	79,148,227	\$ 13,810,871	\$ 244,700	\$ 257,308	\$ (14,471,737)	\$ (158,858)
Issued						
Private placement	14,603,400	365,085	-	-	-	365,085
Share issue costs	-	(5,151)	995	-	-	(4,156)
Net loss	-	-	-	-	(107,931)	(107,931)
Balance as at September 30, 2019	93,751,627	\$ 14,170,805	\$ 245,695	\$ 257,308	\$ (14,579,668)	\$ 94,140

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

Valterra Resource Corporation

(An Exploration Stage Company)

Condensed Consolidated Interim Statements of Cash Flows

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

	2019	2018
Operating Activities		
Net loss	\$ (107,931)	\$ (273,000)
Items not involving cash:		
Unrealized foreign exchange	548	(34)
	(107,383)	(273,034)
Changes in Non-Cash Working Capital		
Receivables	446	1,017
Prepays	(73,978)	(4,393)
Accounts payable and accrued liabilities	19,632	(15,817)
Due to related parties	36,975	148,726
	(16,925)	129,533
Cash Used in Operating Activities	(124,308)	(143,501)
Investing Activities		
Acquisition of mineral property	(50,367)	(155,133)
Reclamation bond	-	(17,532)
Cash Used in Investing Activities	(50,367)	(172,665)
Financing Activities		
Shares issued for cash, net	360,929	320,799
Loans received from related parties	17,500	(5,000)
Cash Provided by Financing Activities	378,429	315,799
Increase (Decrease) in Cash During the Period	203,754	(367)
Cash, Beginning of the Period	6,661	8,672
Cash, End of the Period	\$ 210,415	\$ 8,305

Supplemental cash flow information (Note 7)

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

Valterra Resource Corporation

(An Exploration Stage Company)

Notes to the Condensed Consolidated Interim Financial Statements

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

1. Nature of Operations and Going Concern

Valterra Resource Corporation (the "Company") was incorporated in Alberta on September 26, 1996, continued to the Yukon on May 8, 1997 and subsequently to British Columbia on February 22, 2008. The Company's principal business activities include the acquisition, exploration, and development of natural resource properties for enhancement of value and disposition pursuant to sales agreements or development by way of third party option and/or joint venture agreements. The Company's registered office is 1710 - 1177 West Hastings Street, Vancouver, British Columbia, Canada, V6E 2L3.

The business of exploring for minerals involves a high degree of risk and there can be no assurance that any of the Company's current or future exploration programs will result in profitable mining operations. The recoverability of amounts shown for mineral properties is dependent upon the discovery of economically recoverable reserves, the ability of the Company to obtain financing to complete their exploration and development, and establish future profitable operations, or realize proceeds from their sale. The carrying value of the Company's mineral properties does not reflect present or future value.

These condensed consolidated interim financial statements were prepared on a going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business. As at September 30, 2019, the Company had a working capital deficit of \$572,588 (December 31, 2018 - \$775,767). The Company incurred a net loss of \$107,931 for the nine months ended September 30, 2019 (2018 - \$273,000) and had an accumulated deficit of \$14,579,668 as at September 30, 2019 (December 31, 2018 - \$14,471,737).

As at September 30, 2019, the Company does not have sufficient capital to meet the requirements for its administrative overhead or maintaining its mineral interests. The Company has relied mainly upon the issuance of share capital to finance its activities. Future capital requirements will depend on many factors including the Company's ability to execute its business plan. The Company will be required to issue share capital to finance future activities through private placements and the exercise of options and warrants. There can be no assurance that such financing will be available to the Company and, therefore, a material uncertainty exists that casts significant doubt over the Company's ability to continue as a going concern.

These condensed consolidated interim financial statements do not include the adjustments to assets and liabilities that would be necessary should the Company be unable to continue as a going concern. Such adjustments could be material.

2. Basis of Preparation

These condensed consolidated interim financial statements were prepared in accordance with International Accounting Standards 34: *Interim Financial Reporting* using historical cost, except for cash flow information and financial instruments measured at fair value. The Company's functional and presentation currency is the Canadian dollar.

These condensed consolidated interim financial statements do not include all of the information required for full annual financial statements and should be read in conjunction with the Company's audited annual consolidated financial statements for the year ended December 31, 2018.

Valterra Resource Corporation

(An Exploration Stage Company)

Notes to the Condensed Consolidated Interim Financial Statements

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

2. Basis of Preparation, continued

The financial statements of the Company consolidates entities controlled by the Company as follows:

Entity	Country of Incorporation	Principal Activity
Valterra Resource (US) Corporation	USA	Mineral exploration - 100% owned by the Company
Minera Reyterra S.A de C.V.	Mexico	Mineral exploration - 100% owned by the Company

These condensed consolidated interim financial statements were approved and authorized for issue by the Board of Directors on November 26, 2019.

3. Summary of Significant Accounting Policies

The same accounting policies are used in the preparation of these condensed consolidated interim financial statements as for the most recent audited annual consolidated financial statements and reflect all the adjustments necessary for fair presentation in accordance with International Financial Reporting Standards of the results for the interim periods presented.

4. Financial Instruments

The Company's financial instruments include cash, reclamation bonds, accounts payable and accrued liabilities and due to related parties.

The carrying values of accounts payable and accrued liabilities and due to related parties approximate their fair values due to the short period to maturity. The reclamation bonds are non-interest-bearing, have no maturity date and carrying values approximate fair value.

5. Mineral Properties

Mineral property acquisition costs as at September 30, 2019, were:

	Swift Katie	Weepah	Los Reyes	Total
	\$	\$	\$	\$
Balance as at December 31, 2017	194,897	109,286	-	304,183
Additions	59,781	109,554	112,813	282,148
Balance as at December 31, 2018	254,678	218,840	112,813	586,331
Additions, net of recoveries	-	4,400	45,967	50,367
Balance as at September 30, 2019	254,678	223,240	158,780	636,698

Valterra Resource Corporation

(An Exploration Stage Company)

Notes to the Condensed Consolidated Interim Financial Statements

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

5. Mineral Properties, continued

Swift Katie

Pursuant to an agreement dated July 21, 2006, as amended, a private company controlled by a director of the Company, acquired an option to purchase the property located near Salmo, British Columbia. The option was subsequently assigned to the Company for \$2,500.

The property is subject to a 3% net smelter royalty ("NSR") of which the Company has the option to purchase one-half (1.5%) for \$1,000,000 per 1% and the option to purchase a further one-sixth (0.5%) for an additional \$1,500,000 at any time prior to the commencement of commercial production. Beginning December 31, 2010 and annually thereafter, the Company is required to make an annual advance minimum royalty ("AMR") payment of \$50,000. These payments will be adjusted annually according to the Consumer Price Index base of December 31, 2006 and are deductible from future NSR payments (2018 - unpaid).

In addition to the NSR and the AMR, if the Company completes a positive feasibility study, the Company will issue 250,000 common shares to the optionors and if the Company achieves commercial production, the Company will issue 500,000 common shares to the optionors.

Weepah

Pursuant to an agreement dated June 23, 2017, as amended, the Company has the right to acquire a 100% interest in certain unpatented and patented mining claims in Esmeralda County, Nevada. To acquire the interest, the Company is required to make the following remaining payments:

- US\$11,250 on October 28, 2019 (paid subsequent to period end);
- US\$88,750 on December 23, 2019; (contractual not optional);
- US\$300,000 on June 23, 2020; and
- US\$400,000 on June 23, 2021.

A portion of the property is subject to a 3% NSR royalty, of which the Company may reduce to 1% for US\$2,500,000, with the remainder of the property being subject to 3% NSR royalty, of which the Company may reduce to 2% for US\$1,500,000. AMR payments of US\$10,000 are due annually on June 24 (2019 - paid subsequent to period end : 2018 - deferred to December 23, 2019 and now contractual) and further AMR payments will be due upon the anniversary of the option exercise as follows: US\$25,000 on first, second and third anniversaries, and US\$35,000 on subsequent anniversaries.

On May 7, 2019, the Company signed a Letter of Intent with Ginguero Gold Pty Ltd ("Ginguero") whereby Ginguero could earn up to an 80% interest in the property. Ginguero subsequently paid the Company US\$10,000. On June 13, 2019, Ginguero gave notice of termination of the Letter of Intent and returned all acquired data to the Company.

Los Reyes

Pursuant to an agreement dated June 11, 2018, as amended, the Company has the right to acquire a 100% interest in two claims in Chihuahua, Mexico.

Valterra Resource Corporation

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Notes to the Condensed Consolidated Interim Financial Statements

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

5. Mineral Properties, continued

Los Reyes, continued

To acquire the interest, and for consideration for amending the agreement, the Company is required to issue 400,000 common shares (to be issued upon TSX Venture Exchange approval) and make the following remaining payments, plus applicable local taxes of 16%:

- US\$30,000 on August 23, 2019 (paid);
- US\$70,000 on December 31, 2019;
- US\$100,000 on August 11, 2020;
- US\$200,000 on August 11, 2021;
- US\$300,000 on August 11, 2022; and
- US\$3,250,000 on August 11, 2023.

The property is subject to a 2% royalty payable to a third party. A finder's fee is also payable upon payment of the above as follows:

- 300,000 common shares upon payment of US\$50,000 due on August 11, 2018 (issued on August 16, 2018 with a fair value of \$0.025 per share);
- 300,000 common shares on December 31, 2019; and
- 1,200,000 common share purchase warrants exercisable to purchase one common share at an exercise price of \$0.05 per share (issued on August 16, 2018 with a weighted average fair value of \$0.02 per warrant) as:
 - a) 300,000 common share purchase warrants for a period of two years upon payment of US\$100,000 due on August 11, 2020;
 - b) 300,000 common share purchase warrants for a period of two years upon payment of US\$200,000 due on August 11, 2021;
 - c) 300,000 common share purchase warrants for a period of two years upon payment of US\$300,000 due on August 11, 2022; and
 - d) 300,000 common share purchase warrants for a period of two years upon payment of US\$3,250,000 due on August 11, 2023.

Exploration and Evaluation Expenditures

Exploration and evaluation expenditures for the nine months ended September 30, 2019 and 2018, were:

	Swift Katie		Weepah		Los Reyes		Total	
	\$	\$	\$	\$	\$	\$	\$	\$
	2019	2018	2019	2018	2019	2018	2019	2018
Equipment rental and field supplies	3,400	1,700	-	-	-	6,761	3,400	8,461
Geological services	-	255	5,195	1,732	-	5,595	5,195	7,582
Other	-	-	-	1,090	1,033	-	1,033	1,090
Project supervision	-	8,815	-	53	-	3,897	-	12,765
	<u>3,400</u>	<u>10,770</u>	<u>5,195</u>	<u>2,875</u>	<u>1,033</u>	<u>16,253</u>	<u>9,628</u>	<u>29,898</u>
General							608	15,933
							<u>10,236</u>	<u>45,831</u>

Valterra Resource Corporation

(An Exploration Stage Company)

Notes to the Condensed Consolidated Interim Financial Statements

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

6. Related Party Balances and Transactions

Except as disclosed elsewhere in these condensed consolidated interim financial statements, the Company entered into the following related party transactions:

(a) Fees were charged by a company controlled by a director and officer of the Company as follows:

- \$nil (2018 - \$45,000) for office space and administration services;
- \$nil (2018 - \$11,358) for consulting services;
- \$nil (2018 - \$24,750) for professional services;
- \$nil (2018 - \$26,418) for investor relations services;
- \$nil (2018 - \$22,851) for geological consulting services; and
- \$2,822 (2018 - \$2,532) for mark-up on out of pocket expenses.

Effective November 1, 2018, the Company received notice that it was in default of the agreement under which these services were provided. Amounts payable as at September 30, 2019 were \$300,219 (December 31, 2018 - \$278,443).

(b) Fees in the amount of \$nil (2018 - \$16,340) were charged by, or accrued to, a law firm controlled by a director and officer of the Company and included in professional fees, mineral property acquisition or exploration expenditures or share issue costs where applicable. Amounts payable as at September 30, 2019 were \$30,514 (December 31, 2018 - \$30,514).

(c) Fees in the amount of \$9,000 (2018 - \$9,000) were charged by an officer of the Company for consulting services. Amounts payable as at September 30, 2019 were \$23,625 (December 31, 2018 - \$14,175).

(d) Fees in the amount of US\$4,350 (2018 - US\$1,350) were charged by a director of the Company for geological consulting services. Amounts payable as at September 30, 2019 were \$6,158 (US\$4,650) (December 31, 2018 - \$409 (US\$300)).

(e) Loans totalling \$17,500 (December 31, 2018 - \$nil) are payable to a company controlled by a director and officer of the Company with respect to funds advanced.

These transactions were in the normal course of operations and were measured at the fair value of the services rendered. Amounts due to related parties are unsecured, non-interest-bearing, and have no formal terms of repayment.

The key management personnel of the Company are the directors and officers of the Company. The Company has no long-term employee or post-employment benefits. A summary of compensation awarded to key management, including amounts in (c) and (d) above, was as follows:

	2019	2018
Short-term benefits	\$ 14,783	\$ 10,738
Total	\$ 14,783	\$ 10,738

Valterra Resource Corporation

(An Exploration Stage Company)

Notes to the Condensed Consolidated Interim Financial Statements

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

7. Supplemental Cash Flow Information

	2019	2018
Cash Items		
Income tax paid	\$ -	\$ -
Interest paid	\$ -	\$ -
Interest received	\$ -	\$ -
Non-Cash Items		
Investing Activities		
Mineral property acquisition in accounts payable	\$ 4,021	\$ 4,021
Mineral property acquisition in due to related parties	\$ 700	\$ 8,032
Shares issued for mineral property	\$ -	\$ 100,451

8. Share Capital

(a) Authorized

Unlimited number of common shares without par value and an unlimited number of preferred shares without par value.

(b) Equity Financings

Nine Months Ended September 30, 2019

On August 1, 2019, the Company closed the first tranche of a non-brokered private placement and issued 3,900,000 units at a price of \$0.025 per unit for gross proceeds of \$97,500. On September 18, 2019, the Company closed the final tranche of this private placement and issued 10,703,400 units at a price of \$0.025 per unit for gross proceeds of \$267,585. Each unit consisted of one common share and one share purchase warrant, with each warrant exercisable to purchase one common share at an exercise price of \$0.05 per share for a period of four years.

The Company also issued 56,000 finders' share purchase warrants exercisable to purchase one common share at an exercise price of \$0.05 for a period of four years (Note 8(e)).

Nine Months Ended September 30, 2018

On March 28, 2018, the Company closed the first tranche of a non-brokered private placement and issued 7,753,667 units at a price of \$0.03 per unit for gross proceeds of \$232,610. On April 23, 2018, the Company closed the final tranche of this private placement and issued 3,450,000 units at a price of \$0.03 per unit for gross proceeds of \$103,500. Each unit consisted of one common share and one share purchase warrant, with each warrant exercisable to purchase one common share at an exercise price of \$0.05 per share for a period of three years.

The Company also issued 169,190 finders' share purchase warrants exercisable to purchase one common share at an exercise price of \$0.05 for a period of three years (Note 8(e)).

Valterra Resource Corporation

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Notes to the Condensed Consolidated Interim Financial Statements

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

8. Share Capital, continued

(c) Stock Options

Stock options outstanding and exercisable as at September 30, 2019 were:

Exercise Price	Expiry Date	Balance	
		December 31, 2018	September 30, 2019
\$0.05	March 27, 2022	4,200,000	4,200,000
		4,200,000	4,200,000
Weighted average exercise price		\$0.05	\$0.05
Weighted average contractual life remaining (years)		3.24	2.49

(d) Share Purchase Warrants

Share purchase warrants outstanding as at September 30, 2019 were:

Exercise Price	Expiry Date	Balance			Balance September 30, 2019
		December 31, 2018	Issued	Expired	
\$0.05	February 20, 2019	3,105,000	-	3,105,000	-
\$0.05	June 10, 2019	1,000,000	-	1,000,000	-
\$0.10	October 5, 2021	16,584,000	-	-	16,584,000
\$0.10	October 5, 2021	3,545,000	-	-	3,545,000
\$0.10	October 5, 2021	120,000	-	-	120,000
\$0.10	December 29, 2021	2,815,107	-	-	2,815,107
\$0.10	December 29, 2021	105,600	-	-	105,600
\$0.05	March 28, 2021	7,753,667	-	-	7,753,667
\$0.05	March 28, 2021	29,190	-	-	29,190
\$0.05	April 23, 2021	3,450,000	-	-	3,450,000
\$0.05	April 23, 2021	140,000	-	-	140,000
\$0.05	August 1, 2023	-	3,900,000	-	3,900,000
\$0.05	August 1, 2023	-	56,000	-	56,000
\$0.05	September 18, 2023	-	10,703,400	-	10,703,400
		38,647,564	14,659,400	4,105,000	49,201,964
Weighted average exercise price		\$0.08	\$0.05	\$0.05	\$0.07
Weighted average contractual life remaining (years)		2.36			2.49

Valterra Resource Corporation

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Notes to the Condensed Consolidated Interim Financial Statements

Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

8. Share Capital, continued

(d) Share Purchase Warrants, continued

Share purchase warrants issued but not exercisable as at September 30, 2019 were:

Exercise Price	Expiry Date	Balance	
		December 31, 2018	September 30, 2019
\$0.05	Note 1	300,000	300,000
\$0.05	Note 2	300,000	300,000
\$0.05	Note 3	300,000	300,000
\$0.05	Note 4	300,000	300,000
		1,200,000	1,200,000
Weighted average exercise price		\$0.05	\$0.05
Weighted average contractual life remaining (years)		5.15	4.40

(1) Expiry date two years from Los Reyes property payment of US\$100,000 due on August 11, 2020

(2) Expiry date two years from Los Reyes property payment of US\$200,000 due on August 11, 2021

(3) Expiry date two years from Los Reyes property payment of US\$300,000 due on August 11, 2022

(4) Expiry date two years from Los Reyes property payment of US\$3,250,000 due on August 11, 2023

(e) Fair Value Determination

The weighted average fair value of finders warrants issued was \$0.02 (2018 - \$0.02). Fair values were estimated using the Black-Scholes option pricing model with the following weighted average assumptions:

	2019	2018
Risk-free interest rate	1.36%	2.00%
Expected share price volatility	178.58%	183.14%
Expected life (years)	4.00%	3.00
Expected dividend yield	0.00%	0.00%

The expected volatility assumptions have been developed taking into consideration historical volatility of the Company's share price. The total calculated fair value of share-based payments recognized was as follows:

	2019	2018
Consolidated Statements of Changes in Equity (Deficit)		
Finders' warrants	995	3,719
Total	\$ 995	\$ 3,719

Valterra Resource Corporation

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Nine Months Ended September 30, 2019 and 2018

(Expressed in Canadian Dollars, Unaudited)

9. Segmented Information

The Company has one operating segment, the acquisition and exploration of mineral properties. As at September 30, 2019, the Company's non-current assets were located in Canada (\$266,678), the United States of America (\$241,270) and Mexico (\$158,780).

10. Events after the Reporting Period

Other than disclosed elsewhere, no significant events occurred subsequent to September 30, 2019.