G.E.T.T GOLD INC

Formerly Nippon Dragon Resources Inc.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

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Independent auditor’s report

To the Shareholders of G.E.T.T. Gold Inc.

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of G.E.T.T. Gold Inc. (the Company) as at September 30, 2021 and 2020, and its financial performance and its cash flows for the years then ended in accordance with International Financial Reporting Standards (IFRS).

What we have audited
The Company’s financial statements comprise:

- the statements of financial position as at September 30, 2021 and 2020;
- the statements of loss and comprehensive loss for the years then ended;
- the statements of changes in equity for the years then ended;
- the statements of cash flows for the years then ended; and
- the notes to financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor’s responsibilities for the audit of the financial statements* section of our report.

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

Independence
We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Material uncertainty related to going concern

We draw attention to note 2 to the financial statements, which describes events or conditions that indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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Other information

Management is responsible for the other information. The other information comprises the Management's Discussion and Analysis.

Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner on the audit resulting in this independent auditor's report is Maxime Guilbault.

/s/PricewaterhouseCoopers LLP[1]

Montréal, Quebec
January 28, 2022

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[1] CPA auditor, CA, public accountancy permit No. A128042

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)
STATEMENTS OF FINANCIAL POSITION
(in Canadian dollars)

As at September 30

		2021		2020
ASSETS				
CURRENT ASSETS				
Cash	$	191,351	$	711,751
Accounts receivable and other receivables (Note 6)		38,623		112,817
Prepaid expenses		37,677		34,180
Assets held for sale (Note 7 and Note 8)		878,012		-
Other assets		-		7,500
Total current assets		1,145,663		866,248
NON-CURRENT ASSETS				
Property, plant and equipment (Note 7)		486,132		1,158,338
Right-of-use-assets (Note 8)		33,493		867,577
Investment in a mining company		2,800		2,400
In-trust deposit related to asset retirement obligations (Note 15)		149,092		-
Total non-current assets		671,517		2,028,315
TOTAL ASSETS	$	1,817,180	$	2,894,563
LIABILITIES				
CURRENT				
Accounts payable (Note 9)	$	4,006,938	$	3,139,519
Prepaid gold sales (Note 11)		6,049,500		2,332,800
Lease obligations (Note 12)		32,541		630,174
Current portion of the long-term debts (Note 13)		600,857		1,250,541
Debentures (Note 14)		537,500		537,500
Loans		20,110		22,702
Liabilities related to assets held for sale (Note 12)		9,629		-
Total current liabilities		11,257,075		7,913,236
NON-CURRENT LIABILITIES				
Long-term debts (Note 13)		31,025		19,505
Lease obligations (Note 12)		6,541		128,409
Asset retirement obligations (Note 15)		174,631		174,631
Prepaid gold sales (Note 11)		19,500		3,059,200
Total non-current liabilities		231,697		3,381,745
TOTAL LIABILITIES		11,488,772		11,294,981

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

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)
STATEMENTS OF FINANCIAL POSITION
(in Canadian dollars)

As at September 30

	2021	2020
SHAREHOLDERS' DEFICIENCY		
Share capital (Note 16)	$ 48,894,834	$ 47,480,722
Contributed surplus	12,643,837	12,643,837
Warrants (Note 16)	559,443	-
Deficit	(71,769,706)	(68,524,977)
TOTAL SHAREHOLDERS' DEFICIENCY	(9,671,592)	(8,400,418)
TOTAL LIABILITIES AND SHAREHOLDERS' DEFICIENCY	$ 1,817,180	$ 2,894,563

GOING CONCERN (Note 2)
COMMITMENTS AND CONTINGENCIES (Note 22)
SUBSEQUENT EVENTS (Note 25)

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

G.E.T.T. Gold Inc.
(Formely Nippon Dragon Resources Inc.)
STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
(in Canadian dollars, except number of shares)

As at September 30

	2021	2020
INCOME		
Thermal fragmentation technology distribution income	$ -	$ 13,798
Other income	-	601
TOTAL INCOME	-	14,399
CONTRACT COSTS	-	20,435
OPERATING LOSS	-	(6,036)
EXPLORATION AND EVALUATION EXPENSES (Note 17)	1,438,505	1,293,725
GENERAL AND ADMINISTRATIVE EXPENSES (Note 18)	1,427,293	1,045,672
INTEREST ON DEBENTURES AND DEBTS	136,940	174,355
OTHER EXPENSES (INCOME) (Note 18)	73,320	84,763
TOTAL LOSS AND COMPREHENSIVE LOSS	$ (3,076,058)	$ (2,604,551)

LOSS PER SHARE		
Basic	$ (0.0159)	$ (0.0159)
Diluted	$ (0.0159)	$ (0.0159)
Weighted average number of shares outstanding	193,048,276	163,566,413

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

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)
STATEMENTS OF CHANGE IN EQUITY
(in Canadian dollars, except for per share data)

As at September 30, 2021 and 2020

	Number of shares	Share capital	Contributed surplus	Warrants	Deficit	Total equity
BALANCE AS AT SEPTEMBER 30, 2020	163,566,413	47,480,722	12,643,837	-	(68,524,977)	(8,400,418)
Shares issued in private placements (note 16)	38,480,000	1,414,112	-	509,888	-	1,924,000
Issuance cost	-	-	-	49,555	(168,671)	(119,116)
Loss and comprehensive loss	-	-	-	-	(3,076,058)	(3,076,058)
BALANCE AS AT SEPTEMBER 30, 2021	**202,046,413**	**48,894,834**	**12,643,837**	**559,443**	**(71,769,706)**	**(9,671,592)**

	Number of shares	Share capital	Contributed surplus	Warrants	Deficit	Total equity
BALANCE AS AT SEPTEMBER 30, 2019	163,566,413	47,480,722	12,469,960	173,877	(65,920,426)	(5,795,867)
Warrants expired (Note 16)	-	-	173,877	(173,877)	-	-
Loss and comprehensive loss	-	-	-	-	(2,604,551)	(2,604,551)
BALANCE AS AT SEPTEMBER 30, 2020	**163,566,413**	**47,480,722**	**12,643,837**	**-**	**(68,524,977)**	**(8,400,418)**

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

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)
STATEMENTS OF CASH FLOWS
(in Canadian dollars)

Years ended September 30

	2021	**2020**
OPERATING ACTIVITIES		
Loss	$ (3,076,058)	$ (2,604,551)
Adjustments:		
Depreciation of property, plant and equipment	146,409	95,783
Depreciation of right-of-use assets	161,916	139,028
Loss (gain) on disposal of property, plant and equipment	82,617	(277,152)
Unrealized foreign exchange loss (gain)	12,145	(2,264)
Loss (gain) on valuation of precious metals	(2,592)	5,255
Prepaid gold sales	677,000	4,258,000
Effective interest on lease obligations	69,319	69,156
Government subsidy	(13,308)	(22,439)
Loss on disposal of other assets	542	-
Accretion expense on long-term debts	4,828	-
Loss on advance write-off	1,785	-
Loss on termination of lease agreements (Note 12)	125,560	-
Asset retirement obligations (Note 15)	-	172,571
Other	(400)	944
	(1,810,237)	1,834,331
Changes in non-cash working capital items (Note 23)	739,983	(1,503,063)
Cash flows used in operating activities	(1,070,254)	331,268
INVESTING ACTIVITIES		
Property, plant and equipment additions	(126,927)	(613,066)
Other assets	6,958	(7,500)
Advance to a company under common control	-	(1,785)
In-trust deposit related to asset retirement obligations	(149,092)	-
Cash flows used in investing activities	(269,061)	(622,351)
FINANCING ACTIVITIES		
Debt repayment	(677,333)	(190,000)
Payment of lease obligations	(356,285)	(396,017)
New debts	47,649	40,000
Issuance of flow-through shares	1,467,000	-
Issuance of units	457,000	-
Issuance expenses	(119,116)	-
Cash flows from (used in) financing activities	818,915	(546,017)
NET CHANGE IN CASH	(502,400)	(837,100)
CASH AT THE BEGINNING OF YEAR	711,751	1,548,851
CASH AT THE END OF YEAR	$ 191,351	$ 711,751

Supplemental cash flow information (Note 23)

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

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)

NOTES TO FINANCIAL STATEMENTS
(in Canadian dollars)

September 30, 2021 and 2020

1. STATUTES OF INCORPORATION AND NATURE OF OPERATIONS

G.E.T.T Gold inc. (formerly Nippon Dragon Resources Inc.) (hereafter the “Company”) mission is to introduce thermal fragmentation technology in the mining industry to enable the commercialization of this technology. In addition, the Company specializes in the exploration and evaluation of mining properties located in Quebec.

The Company is incorporated under the *Quebec Business Corporations Act*. The address of the Company's registered office and its principal place of business is 500-7055, boulevard Taschereau, Brossard (Quebec) J4Z 1A7. On December 2, 2021, the Company announced the change of its corporate name for “G.E.T.T. Gold Inc. / G.E.T.T. Or inc.” and that its new trading symbol on the TSX Venture Exchange will be “GETT”.

The financial statements for the years ended September 30, 2021 and 2020 were approved and authorized for issue by the Board of Directors on January 28, 2022.

2. GOING CONCERN

The accompanying financial statements have been prepared using International Financial Reporting Standards (“IFRS”) applicable to a going concern, which contemplates the realization of assets and settlement of liabilities in the normal course of business as they come due.

In assessing whether the going concern assumption is appropriate, management takes into account all available information about the future, which is at least, but not limited to, twelve months from the end of the reporting period. Management is aware in making its assessment of material uncertainties related to events and conditions that lend a significant doubt upon the Company’s ability to continue as a going concern and accordingly, the appropriateness of the use of IFRS applicable to a going concern, as described in the following paragraph. These financial statements do not reflect the adjustment to the carrying values of assets and liabilities, expenses and financial position classifications that would be necessary were the going concern assumption not appropriate. These adjustments could be material.

As at September 30, 2021, the Company has accumulated a deficit of $71,769,706 ($68,524,977 in 2020) and has a working capital deficiency of $10,111,412 ($7,046,988 in 2020).

Management considers that the cash balances are insufficient for the Company to settle its liabilities as well as paying for general administration expenses. Subsequent to September 30, 2021, the Company sold the Rocmec and Denain mineral properties (Note 25), and management will still nevertheless require additional sources of funding to pursue its operations. Any funding shortfall may be met in a number of ways, including the issuance of new equity instruments, cost reductions and other measures such as the renegotiation of its debts and debentures or the disposal of mining properties. While management has been successful in securing financing in the past, there can be no assurance it will be able to do so in the future, that such sources of funding or initiatives will be available to the Company or that they will be available on terms acceptable to the Company. If management is unable to obtain new funding, the Company may be unable to continue its operations, and amounts realized for assets might be less than amounts reflected in these financial statements.

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)

NOTES TO FINANCIAL STATEMENTS
(in Canadian dollars)

September 30, 2021 and 2020

3. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS AND COMPLIANCE TO IFRS

3.1 Statement of compliance

These financial statements have been prepared in accordance with IFRS as issued by the International Accounting Standards Board ("IASB"). The Company has consistently applied the same accounting policies throughout the periods presented in the financial statements.

3.2 Basis of evaluation

These financial statements have been prepared on the historical cost basis.

3.3 Functional and presentation currency

These financial statements are presented in Canadian dollars, which is the Company's functional currency.

4. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies that have been applied in the preparation of these financial statements are summarized below.

4.1 Standards, amendments and interpretations to existing standards that are not yet effective and have not been early adopted by the Company

As at September 30, 2021, a number of new standards, amendments to standards and interpretations have been issued but are not yet effective. Accordingly, they have not been applied in preparing these financial statements. The Company is currently assessing the impact that these standards will have on the financial statements.

The standards issued but not yet effective that are expected to be relevant to the Company's financial statements are provided below.

Management anticipates that all the pronouncements will be adopted in the Company's accounting policies for the first period beginning after the effective date of each pronouncement. Information on new standards, amendments and interpretations that are expected to be relevant to the Company's financial statements is provided below. Certain other new standards and interpretations have been issued but are not expected to have a material impact on the Company's financial statements and are not listed.

IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16 – Interest Rate Benchmark Reform (Phase 2)

In August 2020, the IASB issued Interest Rate Benchmark Reform (Phase 2), which amends IFRS 9 Financial Instruments, IAS 39 Financial Instruments: Recognition and measurement, IFRS 7 Financial Instruments: Disclosures and IFRS 16 Leases. The Phase 2 amendments address issues that might affect financial reporting after the reform of an interest rate benchmark, including its replacement with alternative benchmark rates. These amendments complement those issued in 2019 and focus on issues that might affect financial reporting during the reform of an interest rate benchmark, including the effects of changes to contractual cash flows arising from the replacement of an interest rate benchmark with an alternative benchmark rate. The amendments are effective for annual periods beginning on or after January 1, 2021, with earlier application permitted. The Company is currently assessing the impact on its financial statements.

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)

NOTES TO FINANCIAL STATEMENTS
(in Canadian dollars)

September 30, 2021 and 2020

4.2 Foreign currency translation

The transactions in foreign currency are translated into the functional currency of the Company at the exchange rate in effect at the date of the transactions. The profits and losses resulting from currency translation differences arising from the settlement of such transactions and from the revaluation of monetary items at the exchange rate in effect at the end of the period are recognized in net income.

Non-monetary items measured at historical cost are translated at the exchange rate in effect at the transaction date. Non-monetary items measured at fair value are translated at the exchange rate at the date when the fair value was determined.

4.3 Financial instruments

Financial assets and liabilities designated at fair value through profit or loss (FVTPL)
Financial instruments in this category include assets voluntarily classified in this category and are recognised initially and subsequently at fair value. Gains and losses arising from changes in fair value are presented in the statement of income (loss) and comprehensive income (loss).

Financial liabilities at amortized cost
Financial liabilities are initially measured at fair value net of transaction costs. The financial liabilities are then measured at amortized cost using the effective interest method, unless they are accompanied by an embedded derivative. In such cases, the Company designates the entire hybrid instrument as at fair value through profit or loss.

The financial liabilities are classified as current contract if the payment is redeemable within 12 months. If not, they are considered as non-current liabilities.

The Company has classified its financial instruments as follows:

Categories	Financial instruments
At amortized cost	Cash Accounts receivable and other receivables Accounts payable and other payables Loans, debts and debentures
FVTPL	Investment in a mining company

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)

NOTES TO FINANCIAL STATEMENTS
(in Canadian dollars)

September 30, 2021 and 2020

4. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

4.3 Financial instruments (cont'd)

Convertible debentures
The component parts of convertible debentures issued by the Company are classified separately as financial liabilities and equity in accordance with the substance of the contractual arrangement and the definitions of a financial liability and an equity instrument. The conversion option will be settled by exchanging a fixed amount of cash for a fixed number of the Company's equity instruments is classified as an equity instrument.

At the date of issuance, the liability component is recognized at fair value, which is estimated using the prevailing market interest rate for similar non-convertible instruments. Subsequently, the liability component is measured at amortized cost using the effective interest method until extinguished upon conversion or at maturity.

The value of the conversion option classified as equity is determined at the issuance date by deducting the fair value of the liability component from the amount of the compound instrument as a whole. This amount is recognized in equity, net of income tax effects, and is not subsequently remeasured. When and if the conversion option is exercised, the equity component of convertible debentures will be transferred to share capital. If the conversion option remains unexercised at the maturity date of the convertible debenture, the equity component of the convertible debentures will be transferred to contributed surplus. No gain or loss is recognized upon conversion or expiration of the conversion option. Transaction costs that relate to the issuance of convertible debentures are allocated to the liability and equity components in proportion to the initial carrying amounts. Transaction costs relating to the equity component are recognized directly in equity. Transaction costs relating to the liability component are included in the carrying amount of the liability component and are amortized over the lives of the convertible debentures using the effective interest method.

Impairment of financial assets
At each reporting date of the statement of financial position, the Company assesses whether there is objective evidence that a financial asset, except for those at fair value through profit or loss, is impaired. A financial asset is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after initial recognition (a "loss event") and that loss event has an impact on the estimated cash flows of the financial assets that can be reliably estimated. If such evidence exists, the Company recognizes an impairment loss, as follows:

<u>Amortized cost</u>
Impairment loss is the difference between the amortized cost of the loan or receivable and the present value of discounted future cash flows estimated at the original instrument's effective interest rate. The carrying amount of the financial asset is reduced by this amount either directly or through the use of a reserve account.

Impairment losses on financial assets carried at amortized cost are reversed in subsequent periods if the impairment loss decreases and it can be related objectively to an event occurring after the impairment devaluation.

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)

NOTES TO FINANCIAL STATEMENTS
(in Canadian dollars)

September 30, 2021 and 2020

4. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

4.4 Revenue recognition

The income of the Company includes the distribution of its thermal fragmentation mining technology, including the rental of the necessary equipment, the necessary training to operate the equipment, and the distribution and promotion of the patented method owned by the Company.

The revenue of the Company is recognized when the amount can be reliably measured, it is probable that the economic benefits associated with the transaction will flow to the Company, the stage of completion of the transaction at the end of the period for submission of financial information can be reliably measured and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably. Thus, revenues are recognized based on contracted service agreements with partners, as and when the services are rendered.

4.5 Net loss per share

The calculation of the loss per share is based on the weighted average number of shares outstanding for each year. The basic loss per share is calculated by dividing the loss attributable to the equity owners of the Company by the weighted average number of common shares outstanding during the year.

Diluted earnings per share is calculated by adjusting earnings attributable to common shares of the Company, and the weighted average number of shares outstanding, for the effects of all dilutive potential ordinary shares which include options, warrants and convertible debentures. Dilutive potential common shares shall be deemed to have been converted into common shares at the beginning of the period or, if later, the date of issuance of the potential common shares.

For the purpose of calculating diluted earnings per share, the Company assumes the exercise of all dilutive options, warrants and conversion of debentures of the Company. The assumed proceeds from these instruments shall be regarded as having been received from the issue of ordinary shares at the average market price of ordinary shares during the year. The convertible debenture is antidilutive whenever its interest (net of tax and other changes in income or expenses) per ordinary share obtainable on conversion exceeds basic earnings per share. At the end of the reporting year, the diluted earnings per share is equal to the basic earnings per share as a result of the anti-dilutive effect of the outstanding options, warrants and convertible debentures, their conversion would have an impact on the net loss per share.

4.6 Tax credits

The Company could be entitled to refundable credits on duties for losses under the *Mining Tax Act*. Those refundable credits on duties for losses are applicable on exploration costs incurred in the Province of Quebec.

Furthermore, the Company could be entitled to refundable tax credits for resources for mining companies on qualified exploration expenditures incurred. The credits are recorded against the exploration costs incurred as stated in IAS 20, *Government Assistance,* when a notice of assessment is received due to the uncertainty around the timing and amount of any tax credits.

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)

NOTES TO FINANCIAL STATEMENTS
(in Canadian dollars)

September 30, 2021 and 2020

4. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

4.7 Exploration and evaluation expenditures

Exploration and evaluation (E&E) expenditures include rights in mining properties and costs related to the initial search for mineral deposits with economic potential. Costs incurred before the legal right to undertake exploration and evaluation activities are recognized in net income (loss) when they are incurred.

E&E expenditures also include costs associated with prospecting, sampling, trenching, drilling and other work involved in searching for ore such as topographical, geological, geochemical and geophysical studies. Expenditures relating to E&E activities are expensed as incurred.

E&E include costs related to establishing the technical and commercial viability of extracting a mineral resource. E&E include the cost of:

- establishing the volume and grade of deposits through drilling of core samples, trenching and sampling activities in an ore body that is classified as either a mineral source or a proven and probable reserve;
- studies related to surveying, transportation and infrastructure requirements;
- permitting activities; and
- economic evaluations to determine whether development of the mineralized material is commercially justified, including scoping, prefeasibility and final feasibility studies.

The E&E expenses are recorded in the statement of income (loss) until such time as the technical feasibility and commercial viability has been established that supports the future development of the property.

E&E include overhead expenses directly attributable to the related activities.

4.8 Government grants

A government grant (including subsidies) is recognized when there is reasonable assurance it will be received, and all related conditions will be complied with. The Company recognizes government grants in profit or loss on a systematic basis and in line with its recognition of the expenses that the grants are intended to compensate.

The Company also has an interest-free repayable funding obligation from the Government of Canada. The benefit of the government loan at a below-market rate of interest is treated as a government grant, measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates.

G.E.T.T. Gold Inc.
(Formerly Nippon Dragon Resources Inc.)

NOTES TO FINANCIAL STATEMENTS
(in Canadian dollars)

September 30, 2021 and 2020

4. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

4.9 Property, plant and equipment

Property, plant and equipment are recognized at cost less accumulated depreciation and impairment losses.

Cost includes all costs incurred initially to acquire an item of property, plant and equipment, costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management and costs incurred subsequently to add to or replace part of it. Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the asset is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Day-to-day maintenance costs of property, plant and equipment are recognized in net income (loss) when incurred. Day-to-day maintenance costs primarily include labour and consumables, and may also include the cost of small parts.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately. Depreciation is recognized on a straight-line basis to write down the cost to its estimated residual value, with a constant charge over the useful life of the asset. Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. The periods applicable are as follows:

	Useful life
Equipment	7, 10 and 15 years
Computer equipment	4 years
Automotive equipment	4 years

The Company owns an exclusive licence of a thermal fragmentation patented method. This licence is an intangible asset acquired separately which was entirely impaired in 2010.

In the case of leasehold property, expected useful lives are determined by reference to comparable owned assets or over the term of the lease, if shorter.

The depreciation cost for each period is recognized in net income (loss) and comprehensive income (loss), except for some property, plant and equipment related to exploration and evaluation activities from which the amortization is included in the exploration and evaluation asset carrying value when applied to specific exploration and evaluation projects.

The residual value, depreciation method and the useful life of each asset are reviewed at least at each financial year-end.

The carrying amount of an item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from derecognition of an item of property, plant and equipment is included in net income (loss) when the item is derecognized.

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4. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

4.10 Impairment of non-financial assets

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are largely independent cash inflows (cash generating units). As a result, some assets are tested individually for impairment and some are tested at a cash-generating unit level.

Whenever events or changes in circumstances indicate that their carrying amount may not be recoverable, an asset or a cash-generating unit are reviewed for impairment. In addition, when technical feasibility and commercial viability of extracting a mineral resource are proven, the exploration and evaluation assets of the related mining property are tested for impairment before these items are transferred to property, plant and equipment.

An impairment loss is recognized in net income (loss) for the amount by which the asset or cash generating unit's carrying amount exceeds its recoverable amount. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value-in-use.

The impairment loss reduces the asset or is allocated pro-rata on the basis of the carrying amount of each asset in the cash-generating unit. All the assets are assessed whether there is any indication that an impairment loss recognized in prior periods may no longer exist. An impairment charge is reversed if the asset or cash generating unit's recoverable amount exceeds its carrying amount.

4.11 Leases

At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

I. The contract involves the use of an identified asset;
II. The Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
III. The Company has the right to direct the use of the asset.

The Company recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be determined, or the Company's incremental borrowing rate. The carrying amount of the rental obligations must be revalued if there is a change in the term of the lease, rent payments that are essentially fixed payments or a change in the assessment of an option to purchase the underlying property.

The Company applies the practical expedient exemption not to separate non-lease components from lease components, and instead accounts for each lease component and any associated non-lease components as a single lease component.

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4. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

4.11 Leases (cont'd)

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The term of the lease is determined as the non-cancellable term of the lease plus any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

Payments associated with short-term leases and leases of low-value assets, which are considered to be assets having a replacement cost value of less than $8,000, are recognized as expenses on a straight-line basis. Short-term leases are leases with a lease term of 12 months or less.

4.12 Provisions, contingent liabilities and contingent assets

Provisions are recognized when present obligations as a result of a past event will probably lead to an outflow of economic resources by the Company and amounts can be estimated reliably. Timing or amount of the outflow may still be uncertain. A present obligation arises from the presence of a legal or constructive commitment that has resulted from past events, for example, legal disputes, decommissioning, restoration and similar liabilities, or onerous contracts.

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Provisions are discounted when the time value of money is significant.

Any reimbursement that the Company can be virtually certain to collect from a third party with respect to the obligation is recognized as a separate asset. However, this asset may not exceed the amount of the related provision.

All provisions are reviewed at each reporting date and adjusted to reflect the current best estimates.

In those cases where the possible outflow of economic resources as a result of present obligations is considered improbable or remote, no liability is recognized, unless it was assumed in the course of a business combination.

Possible inflows of economic benefits to the Company that do not yet meet the recognition criteria of an asset are considered contingent assets. Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits to the entity. Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

The Company's operations are regulated by governmental environmental protection legislation. Environmental consequences are difficult to identify in terms of amounts, timetable and impact. The Company's operations are in compliance with current laws and regulations. Site restoration costs currently incurred are negligible, given that the Company's operations are still in the E&E stage. A restoration provision will be recognized in the cost of the property and equipment when there is constructive or legal commitment that has resulted from past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be measured with sufficient reliability.

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4. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

4.13 Deferred income taxes

Deferred income taxes are calculated using the liability method on temporary differences between the carrying amounts of assets and liabilities and their tax bases. However, deferred tax is not recorded on the initial recognition of goodwill or on the initial recognition of an asset or liability unless the related transaction is a business combination or affects tax or accounting profit. Deferred tax on temporary differences associated with shares in subsidiaries and joint ventures is not provided if reversal of these temporary differences can be controlled by the Company and it is probable that reversal will not occur in the foreseeable future.

Deferred tax assets and liabilities are calculated, without discounting, at tax rates that are expected to apply on their respective period of realization, provided they are enacted or substantively enacted by the end of the reporting period.

Deferred tax assets are recognized to the extent that it is probable that they will be able to be utilized against future taxable income.

Deferred tax assets and liabilities are offset only when the Company has the right and intention to set off current tax assets and liabilities from the same taxation authority.

Changes in deferred tax assets or liabilities are recognized as deferred income tax in profit or loss, except where they relate to items that are recognized in other comprehensive income (loss) or directly in equity, in which case the related deferred tax is also recognized in other comprehensive income (loss) or equity, respectively.

4.14 Equity

Share capital represents the amount received on the issuance of shares. Shares issued for consideration other than cash are recorded at their fair value according to the quoted price on the day of the conclusion of the agreement.

Unit placements
Proceeds from unit placements are allocated between shares and warrants issued using their relative fair value determined using the Black-Scholes pricing model, in order to calculate the fair value of the warrants.

Issuance costs of shares
The issuance costs of shares, net of tax benefits, are included in the deficit in the period in which they occurred

The Company operates an equity-settled share-based remuneration plan (share options plan) for its directors, officers and employees who are eligible and other stock-based payments offered to consultants.

The Company's plan does not feature any options for a cash settlement.

All goods and services received in exchange for the grant of any share-based payments are measured at their fair value. Where an employee or other providing similar services is rewarded using share-based payments, the fair value of the services rendered by the employee is determined indirectly by reference to the fair value of the equity instruments granted. This fair value is appraised at the grant date and excludes the impact of non-market vesting conditions.

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4. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

4.14 Equity (cont'd)

All equity-settled share-based payments (except brokers' options) are ultimately recorded as an expense in net income (loss). Options issued to brokers are accounted for as share issue expenses of equity instruments in the deficit, with a corresponding credit to contributed surplus in equity.

If vesting periods or other vesting conditions apply, the expense is allocated over the vesting period, based on the best available estimate of the number of share options expected to vest. Non-market vesting conditions are included in assumptions about the number of options that are expected to become exercisable. Estimates are subsequently revised if there is any indication that the number of share options expected to vest differs from previous estimates. Any cumulative adjustment prior to vesting is recognized in the current period. No adjustment is made to any expense recognized in a prior period if the number of share options ultimately exercised is different than the number estimated.

Upon exercise of share options, the proceeds received are recorded as share capital. The accumulated charges related to the share options and brokers' options recorded in contributed surplus are then transferred to share capital.

4.15 Flow-through shares

The Company finances some E&E expenses through the issuance of flow-through shares. The resource expenditure deductions for income tax purposes are renounced to investors in accordance with the appropriate income tax legislation. The difference between the amount recorded as common shares and the amount paid by the investors for the shares (the "premium"), measured with the residual value method, is accounted for as a flow-through share premium, which is reversed to income as recovery of deferred income taxes when the eligible expenses are incurred. The Company recognizes a deferred tax liability for flow-through shares and a deferred tax expense, at the moment the eligible expenditures are incurred.

4.16 Segment reporting

The Company presents and discloses segmental information based on information that is regularly reviewed by the chief operating decision-maker.

The chief decision maker has the joint responsibility of allocating resources to the Company's operating segments and assessing their performance.

Management considers that the Company operates in a single sector, which is exploration and evaluation.

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5. CRITICAL ACCOUNTING ESTIMATES, JUDGEMENTS AND ASSUMPTIONS

When preparing the financial statements, management undertakes a number of judgments, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses. The actual results are likely to differ from the judgments, estimates and assumptions made by management, and will seldom equal the estimated results. Information about the significant judgments, estimates and assumptions that have the most significant effect on the recognition and measurement of assets, liabilities, income and expenses are presented below.

Going concern

The assessment of the Company's ability to execute its strategy by funding future working capital requirements involves judgments. Further information regarding going concern is outlined in Note 2.

Other provisions and contingent liabilities

Judgments are made as to whether a past event has led to a liability that should be recognized in the financial statements or disclosed as a contingent liability. Quantifying any such liability often involves judgments and estimations. These judgments are based on a number of factors including the nature of the claims or dispute, the legal process and potential amount payable, legal advice received, previous experience and the probability of a loss being realized. Several of these factors are sources of estimation uncertainty. Other provisions and contingent liabilities include taxes on section XII.6 and III.14 payable.

6. ACCOUNTS RECEIVABLE AND OTHER RECEIVABLES

	2021	2020
Clients	$ 1,341	$ 15,000
Bad debt provision	-	(15,000)
Sales tax receivable	23,558	108,882
Advance to a company under common control	-	1,785
Tax credit receivable	4,667	-
Other receivables	9,057	2,150
	$ 38,623	$ 112,817

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7. PROPERTY, PLANT AND EQUIPMENT

Year ended September 30, 2021

	Equipment	Computer equipment	Automobile equipment	Total
COST				
Balance as at October 1, 2020	$ 1,684,692	$ 8,160	$ 27,750	$ 1,720,602
Acquisition	304,319	2,310	4,500	311,129
Transfer of right-of-use assets	121,807	-	-	121,807
Write-off	(171,855)	-	(4,500)	(176,355)
Transfer to assets held for sale	(932,707)	(9,710)	(27,750)	(970,167)
Balance as at September 30, 2021	1,006,256	760	-	1,007,016
ACCUMULATED DEPRECIATION				
Balance as at October 1, 2020	558,431	396	3,437	562,264
Depreciation	139,050	810	6,549	146,409
Transfer of right-of-use assets	14,161	-	-	14,161
Write-off	(92,838)	-	(900)	(93,738)
Transfer to assets held for sale	(98,123)	(1,003)	(9,086)	(108,212)
Balance as at September 30, 2021	520,681	203	-	520,884
CARRYING AMOUNT AS AT SEPTEMBER 30, 2021	$ 485,575	$ 557	$ -	$ 486,132

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7. PROPERTY, PLANT AND EQUIPMENT (cont'd)

Year ended September 30, 2020

	Equipment	Computer equipment	Automobile equipment	Total
COST				
Balance as at October 1, 2019	$1,316,756	$16,759	$ 3,750	$1,337,265
Acquisition	689,761	8,160	24,000	721,921
Disposition	(321,825)	(16,759)	-	(338,584)
Balance as at September 30, 2020	1,684,692	8,160	27,750	1,720,602
ACCUMULATED DEPRECIATION				
Balance as at October 1, 2019	733,763	16,759	141	750,663
Depreciation	100,069	396	3,296	103,761
Disposition	(275,401)	(16,759)	-	(292,160)
Balance as at September 30, 2020	558,431	396	3,437	562,264
CARRYING AMOUNT AS AT SEPTEMBER 30, 2020	$1,126,261	$ 7,764	$ 24,313	$ 1,158,338

Equipment acquisitions as at September 30, 2020 include non-monetary exchanges of $ 335,200.

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8. RIGHT-OF-USE ASSETS

	Automobiles	Generators	Equipment	TOTAL
Book value of assets				
Balance as at September 30, 2020	$ 47,668	426,229	535,692	1,009,589
Addition of right-of-use assets	16,573	-	17,517	34,090
Termination of lease agreements	-	(304,422)	(535,692)	(840,114)
Transfer to property, plant and equipment	-	(121,807)	-	(121,807)
Transfer to assets held for sale	-	-	(17,517)	(17,517)
Balance as at September 30, 2021	64,241	-	-	64,241
Depreciation				
Balance as at September 30, 2020	$ 12,560	54,830	74,622	142,012
Depreciation	18,188	81,098	62,630	161,916
Termination of lease agreements	-	(121,767)	(135,791)	(257,558)
Transfer to property, plant and equipment	-	(14,161)	–	(14,161)
Transfer to assets held for sale	-	-	(1,461)	(1,461)
Balance as at September 30, 2021	30,748	-	-	30,748
Net book value as at September 30, 2021	$ 33,493	-	-	33,493

9. ACCOUNTS PAYABLE

	2021	2020
Trade accounts payable	$ 841,116	$ 457,759
Accrued interest payable	730,250	593,630
Taxes on Section XII.6 and III.14 payable	822,261	822,261
Salaries and fringe benefits payable	959,839	1,102,169
Other liabilities and provisions	653,472	163,700
	$ 4,006,938	$ 3,139,519

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10. ADVANCE FOR EXPLORATION EXPENSES

During the year ended September 30, 2019, an advance of $ 2,500,000 was received as part of an agreement to carry out exploration and evaluation work on the Denain and Rocmec 1 properties. Under the terms of the agreement, Nippon Dragon is the project operator, and the partner will pay for all project expenses, including Nippon Dragon's internal workforce dedicated to the project, and will receive 51% of the operating products from the extraction of the same metal rates for the Denain property and 49% on Rocmec 1 property. The costs incurred as part of this partnership have been reclassified against this advance and are as followed:

		2020
Denain		
Geology and prospection	$	92,450
Salaries and fringe benefits		-
Consulting fees		-
Mining claims		-
Other exploration expenses		-
E&E expenses before tax credits reclassified against the advance received from a partner	$	92,450

The Denain project comprises two contiguous mining properties and is located approximately 60 km east of Val-d'Or, Quebec.

		2020
Rocmec 1		
Geology and prospection	$	1,235,581
Salaries and fringe benefits		327,472
Consulting fees		120,493
Mining claims		3,744
Other exploration expenses		109,388
E&E expenses before tax credits reclassified against the advance received from a partner	$	1,796,678

As at September 30, 2021, the Company owned 100 % in Rocmec 1 interest in mining rights including 19 mining claims of which 11 mining claims are subject to a 5 % Net Metal Royalty on the first 25,000 ounces of gold and 3 % on additional ounces of gold. The property is located in the Dasserat Township, in close proximity to Rouyn-Noranda, Quebec (Note 25).

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10. ADVANCE FOR EXPLORATION EXPENSES (cont'd)

Advance for Exploration Expenses		**2020**
Balance, beginning of year	$	1,889,128
Granted during the year		-
E&E costs for Denain		92,450
E&E costs for Rocmec		1,796,678
Balance, ended of the year	$	-

11. PREPAID GOLD SALES

Year ended September 30, 2016

In 2016, the Company entered into prepaid gold sales totalling $1,080,000 for the delivery of approximately 1,200 units, each unit consisting of one (1) ounce of gold at a price of $900 per unit. The prepaid gold sales, in the form of metal sales forward contracts, allow the Company to deliver pre-determined volumes of gold on agreed future delivery dates in exchange for an upfront cash pre-payment.

Year ended September 30, 2018

On November 17th, 2017 an addendum to the initial agreement was signed to modify or add the following terms and conditions:

- The Company will determine the frequency of ore shipments, however the delivery shall be completed no later than 12 months from the signature of the addendum with the first delivery scheduled in June or July 2018;

- The Company will increase the number of gold ounces by an additional 5 % of the number of gold ounces initially subscribed by the participants.

This additional number of gold ounces amounts to $54,000 and has been expensed for this amendment in 2018 while it has increased the prepaid gold sales liability on the statement of financial position.

As at September 30, 2021, no gold delivery has been made and prepaid gold sales contracts are still outstanding. As specified in the contract, there are no interest and/or penalties if the ounces are not remitted on time by the Company other than a 10% interest payable for a 3 month period ($27,000, which was accrued as at September 30, 2019).

Year ended September 30, 2020

In 2020, the Company entered into prepaid gold sales totalling $4,258,000 for the delivery of 999 units at $1,200 per unit, 851 units at $1,600 per unit and 1,601 units at $1,600 per unit. Each unit represents one (1) gold ounce. The prepaid gold sales, in the form of metal sales forward contracts, allow the Company to deliver pre-determined volumes of gold on agreed future delivery dates in exchange for an upfront cash pre-payment. The Company intends to complete delivery of the gold ounces and will determine the frequency of ore shipments, however the delivery shall be completed no later than 20 months following mobilization on the mining site.

- In event that a default occurs or continues, the Buyer may, at is option, request the total refund or part of the purchases, and the Company must pay a price equivalent to the total principal amount then outstanding plus a penalty of three months of interest at a rate of 10% per annum on the sum the outstanding principal at such date.

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11. PREPAID GOLD SALES (cont'd)

Year ended September 30, 2021

In 2021, the Company entered into prepaid gold sales totalling $677,000 for the delivery of 240 units at $1,750 per unit, 125 units at $1,900 per unit and 10 units at $1,950 per unit. Each unit represents one (1) gold ounce. The prepaid gold sales, in the form of metal sales forward contracts, allow the Company to deliver pre-determined volumes of gold on agreed future delivery dates in exchange for an upfront cash pre-payment. The Company intends to complete delivery of the gold ounces and will determine the frequency of ore shipments, however the delivery shall be completed no later than 20 months following mobilization on mining site.

- In event that a default occurs or continues, the Buyer may, at is option, request the total refund or part of the purchases, and the Company must pay a price equivalent to the total principal amount then outstanding plus a penalty of three months of interest at a rate of 10% per annum on the sum the outstanding principal at such date.

		Prepaid gold sales		Number of gold units (onces)
Prepaid gold sales entered in 2016	$	1,080,000	$	1200
Contract amendment (5% increase)		54,000		-
Prepaid gold sales entered in 2020		4,258,000		2,452
Balance as at September 30, 2020		5,392,000		2,652
Prepaid gold sales entered in 2021		677,000		375
Balance as at September 30, 2021		6,069,000		3,027
Current portion	$	6,049,500		3,017
Non-current portion	$	19,500		10

12. LEASE OBLIGATIONS

		2021		**2020**
Balance as at September 30, 2020	$	758,583	$	-
Adoption of IFRS 16		–		47,668
New lease obligations		34,090		1,037,776
Effective interest on lease obligations		69,319		69,516
Lease obligation payments		(356,285)		(396,017)
Termination of lease agreements		(456,996)		-
Transfer to liabilities related to assets held for sale		(9,629)		-
Balance as at September 30		39,082		758,583
Current portion	$	32,541	$	630,174
Non-current portion	$	6,541	$	128,409

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13. LONG-TERM DEBTS

	2021	2020
Loan of nominal value of $1,134,906 secured by a first rank mortgage on Rocmec 1 property for an amount of $1,134,906, repayable at maturity at 7.5% interest, payable monthly, either in cash or in common shares at the Company's option, which originally matured in May 2015 [(a)]	$ 274,906	$ 944,906
Loan of nominal value of $305,635, secured by a first rank mortgage on Rocmec 1 property for an amount of $365,094, repayable at maturity at 13.5% interest, payable monthly in cash, which originally matured in May 2015 [(a)]	305,635	305,635
Loan of $60,000, without interest nor specific repayment terms until December 2022, the repayment of $40,000 in capital before December 31 2022 leads to a write-off of 25% of the loan, up to $20,000. In the event of non-repayment before December 31, 2022, the loan will be reimbursable over 36 months from January 1, 2023, capital and interest of 5%, maturing on December 31, 2025	31,025	19,505
Loan of a nominal value of $24,665, repayable by monthly payments of $2,335 including interest, calculated at a rate of 8.15%, maturing in June 2022	20,316	-
Total	$ 631,882	$ 1,270,046
Current portion of the long-term debt	600,857	1,250,541
Non-current portion of the long-term debts	$ 31,025	$ 19,505

(a) The outstanding and repayable balance as at September 30, 2021 is $580,541 since the debts expired in May 2015 and have yet to be repaid. The Company and the lender agreed to new repayment terms in the negotiation to sells its interest in the Rocmec 1 and Denain Projects (Note 25). On November 8 2021, the Company settled the debt (Note 25). Accrued interests for the period are of $82,681 ($124,280 in 2020).

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14. DEBENTURES

	2021	2020
Debentures of $537,500 redeemable by the Company at any time in cash or in units (each unit is comprised of one (1) common share of the Company and one half (1/2) warrant; each whole warrant entitles the holder to purchase one (1) common share of the Company at a price equal to the reference price plus 50%), bearing annual interest at 7.5%, payable quarterly in cash or common shares, at the Company's option. These debentures expired on December 31, 2014 and were not repaid.	537,500	537,500
Current Debentures	$ 537,500	$ 537,500

The outstanding and repayable balance as at September 30, 2021 of the debentures is $537,500 since the debentures have all expired and have yet to be repaid. Interest accrued for the year ended September 30, 2021 are $53,938 ($50,076 in 2020)

15. ASSET RETIREMENT OBLIGATIONS

During the year ended September 30, 2020, in preparation for its work on the Rocmec 1 property, the Company completed a review of the rehabilitation liability in line with the proposed work plan which resulted in the undiscounted amount of $168,826 to be incurred once exploration and evaluation work had started, which represents management's best estimate of the obligations. The Company has determined the carrying value of this rehabilitation liability as at September 30, 2021, by using a discount rate of 0.53 % (2020 - 0.25%) and an inflation rate of 1.8 % (2020 - 1.5%). The liability accretes to its future value until the obligations are completed. The estimated rehabilitation expenditures may vary based on changes in operations, cost of rehabilitation activities, and legislative or regulatory requirements.

As at September 30, 2021, a payment to the *Ministère de l'Énergie et des Ressources naturelles du Québec* of $149,092 have been made to secure a portion of the asset retirement obligations as requested by regulations.

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16. EQUITY

Share capital
The share capital of the Company consists only of fully paid common shares.

Authorized
Unlimited number of common shares without par value, voting, participating, dividend as declared by the Board of Directors. Shares are entitled, each in the same way, to payment of dividends and to capital reimbursement and give the right to one vote at the shareholders' meeting.

Year ended September 30, 2021

In December 2020, the Company closed a private placement of units and flow-through units (FT) for $1,924,000 corresponding to the issuance of 9,140,000 hard dollar units (HD) at a price of $0.05 per unit and 29,340,000 FT units at a price of $0.05 per unit. On these dates, the Company's share closed at $0.05 resulting in no flow-through share premium. The transaction costs related to the issuance of these private placements are $49,555 paid through the issuance of warrants issued to brokers and $119,116 in brokerage and stock exchange fees. Directors and officers of the Company participated in the flow-through private placement for a total consideration of $145,900 under the same terms as other investors.

Each HD unit represents one (1) common share of the Company and one (1) common share purchase warrant whereas each FT unit represents one (1) common share of the Company which qualifies as a FT common share and a half (1/2) common share purchase warrant. Each warrant entitles the holder to purchase one additional common share of the Company at a price of $0.075 for a period of 24 months following the closing of the offering.

The transaction costs related to the issuance of private placement of units and FT units are $49,555 paid through the issuance of warrants issued to brokers and $155,538 in brokerage and stock exchange fees.

Year ended September 30, 2020

No variation was noted in share capital for the year ended September 30, 2020.

Common share purchase options

The Company adopted a stock option plan (the "Plan") wherein the Board of Directors may from time to time grant options to its directors, administrators, employees and consultants to acquire common shares. The conditions and the exercise price of each option are determined by the Board of Directors.

The Plan states that the maximum number of common shares in the capital of the Company which may be reserved for issuance under the Plan is 10,748,106 common shares of the Company and the maximum number of common shares reserved for the granting of options to a single owner may not exceed 5% of the common shares outstanding at the date of the grant. Common shares reserved for consultants or eligible person responsible of investors' relations may not exceed 2% of the common shares outstanding at the date of the grant. Options must be exercised no later than five years after the grant date. The granted options are subject to a gradual vesting period of a sixth per quarter except for those granted to consultants providing services for investors' relations which have a vesting period of twelve months for a maximum of a fourth per quarter.

The exercise price of each option is determined by the Board of Directors and cannot be lower than the market value of the common shares on the grant date.

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16. EQUITY (cont'd)

Common share purchase options (cont'd)

A summary of changes in the Company's share purchase options is as follows:

	2020	
	Number of options	Weighted average exercise price
Balance, beginning of year	2,075,000	$ 0.100
Expired	(2,075,000)	(0.100)
Balance, end of year	-	-
Options exercisable at the end	-	-

Warrants

Outstanding purchase warrants, entitling their holders to subscribe to an equivalent number of common shares, were as follows:

	2021		
	Number of warrants	Weighted average exercise price	Fair value allocated
Balance at beginning of year	-	$ -	$ -
Issued	25,520,000	0.0219	559,443
Balance as at September 30, 2021	25,520,000	0,0219	559,433

	2020		
	Number of warrants	Weighted average exercise price	Fair value allocated
Balance at beginning of year	13,168,072	$ 0.075	$ 173,877
Expired	(13,168,072)	(0.075)	(173,877)
Balance as at September 30, 2020	-	-	-

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16. EQUITY (cont'd)

Warrants (cont'd)

Warrants outstanding as at September 30, 2021 are as follows:

Number of warrants	Exercise price		Expiration date
23,810,000	$	0.0750	December 2022
1,710,000	$	0.0500	December 2022

The average fair value of warrants was estimated using the Black-Scholes option pricing model with the following weighted average assumptions:

		December 2020	
Average share price at grant date	$	0.05	
Risk-free interest rate		0.22	%
Expected volatility		133.45	%
Expected life (in years)		2.00	
Expected dividend		0.00	%

17. EXPLORATION AND EVALUATION EXPENSES

		2021		2020
Geology and prospection	$	1,215,032	$	452,299
Salaries and fringe benefits		1,105,952		737,030
Equipment rental		85,202		28,890
Maintenance and repairs		101,386		75,506
E&E expenses before tax credits		2,507,572		1,293,725
Recovery of tax credits		(1,069,067)		-
E&E expenses	$	1,438,505	$	1,293,725

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18. NATURE OF LOSS AND COMPREHENSIVE LOSS

GENERAL AND ADMINISTRATIVE EXPENSES	2021	2020
Salaries and fringe benefits	$ 251,834	$ 343,891
Taxes and permits	3,753	2,628
Insurance	35,330	28,662
Trustee fees and registration	39,977	24,638
Professional fees	720,383	303,659
Stationary and office expenses	18,457	17,955
Rent expenses	-	200
Maintenance and repairs	-	2,248
Travelling and promotion	49,234	86,980
Depreciation of property, plant and equipment	146,409	95,783
Depreciation of right-of-assets	161,916	139,028
	$ 1,427,293	$ 1,045,672

OTHER EXPENSES (INCOME)	2021	2020
Foreign exchange, financing charges and other interests	$ 24,647	$ 321,198
Gain on settlement of accounts payable	(67,842)	(6,000)
Loss (gain) on disposal of property, plant and equipment	82,617	(277,152)
Interest on lease obligation	69,319	69,156
Government subsidy	(13,308)	(22,439)
Loss on disposal of other assets	542	-
Loss on advance write-off	1,785	-
Loss on termination of lease agreements	125,560	-
Upfront exclusivity fee paid for the Rocmec transaction (note 25)	(150,000)	
	$ 73,320	$ 84,763

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19. CAPITAL MANAGEMENT

In terms of capital management, the objectives of the Company are to preserve its ability to continue its mining exploration and development of its thermal fragmentation mining method as well as its exploration program. If necessary, the Company raises funds by private placement of common shares, loans and debentures in order to sustain its development activities. The Company does not intend to pay dividends in the foreseeable future.

The Company includes loans, prepaid gold sales, debts, debentures, share capital, contributed surplus and warrants.

The Company is dependent on external financings to fund its activities and it has no revenues from operations.

Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable.

There were no significant changes in the Company's approach to capital management during the year ended September 30, 2021.

20. FINANCIAL INSTRUMENTS

The Company is exposed to various financial risks that result from both its operations and its investment activities. Financial risk management is carried out by the Company's management.

Credit risk
Credit risk is the risk associated with non-payment of financial obligations by the customers of the Company. The credit risks that face the Company are principally attributable to collection of its accounts receivable. The amount presented in the statement of financial position as accounts receivable and other receivables is net of an allowance for expected credit losses of $0 ($15,000 in 2020). The cash balances are held by a Canadian chartered bank about which management believes the risk of loss is considered minimal, but it is subject to credit risk concentration. The maximum credit risk is equivalent to the book value.

Liquidity risk
Liquidity risk is the risk that the Company experiences difficulty honouring commitments related to financial liabilities. The Company also aims to ensure that it has sufficient working capital available to meet its day-to-day commitments. As at September 30, 2021 the Company had cash of $191,351 ($711,751 as at September 30, 2020) to settle current liabilities of $11,257,075 ($7,913,236 as at September 30, 2020).Management is aware in making its assessment of material uncertainties related to events and conditions that lend a significant doubt upon the Company's ability to continue as a going concern (Note 2). Any funding shortfall may be met in the future in a number of ways including but not limited to, the issuance of new equity instruments, further expenditure reductions or other measures. While management has been successful in securing financing in the past, there can be no assurance it will be able to do so in the future or that these sources of funding or initiatives will be available for the Company or that they will be available on terms which are acceptable to the Company. If management is unable to obtain new funding, the Company may be unable to continue its operations, and amounts realized for assets might be less than amounts reflected in these financial statements.

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20. FINANCIAL INSTRUMENTS (cont'd)

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument fluctuates because of variations in market interest rates. The loans, debts and debentures issued by the Company bear fixed-rate interest and expose the Company to the risk of fair value variation resulting from interest rate fluctuations.

A 1% change in the interest rate would have an impact of approximately $15,000 on the Company's cash flow on an annual basis.

Fair value

The carrying value and fair value of financial instruments presented in the statement of financial position are as follows:

	2021		2020	
	Carrying value	Fair value	Carrying value	Fair value
Financial assets *(amortized cost)*				
Cash	$ 191,351	$ 191,351	$ 711,751	$ 711,751
Accounts receivable and other receivables	38,623	38,623	2,150	2,150
	$ 229,974	$ 229,974	$ 713,901	$ 713,901
Financial assets *(FVTPL)*				
Investment in a mining company	$ 2,800	$ 2,800	$ 2,400	$ 2,400
Financial liabilities				
(Financial liabilities at amortized cost)				
Accounts payable	$ 4,006,938	$ 4,006,938	$ 3,139,519	$ 3,139,519
Loans	20,110	20,110	22,702	22,702
Debts	631,882	631,882	1,270,046	1,270,046
Debentures	537,500	537,500	537,500	537,500
	5,196,430	5,196,430	4,969,767	4,969,767

In determining fair value, the Company uses observable data based on different levels which are defined as follows:

- First level includes quoted prices (unadjusted) in an active market of identical assets or liabilities;
- Second level includes data that are not based on observable inputs other than quoted prices included in the first level; and
- Third level includes data that are not based on observable market data.

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20. FINANCIAL INSTRUMENTS (cont'd)

The carrying value of cash, accounts receivable and other receivables, accounts payable, loans and indemnities payable to subscribers are considered to be a reasonable approximation of fair value because of the short-term maturity of these instruments (Level 1).

Investment in a mining company is recorded at fair value at the end of each reporting period (Level 1).

The carrying value of debts and debentures is considered to be a reasonable approximation of fair value as they are all past their maturity date (Level 2).

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. A portion of the Company's financial assets and liabilities is denominated in United States dollars. Consequently, certain financial assets and liabilities are exposed to currency fluctuations. Most of the Company's operations are conducted in Canadian dollars. The Company does not use derivative instruments to reduce its exposure to foreign currency risk. The financial assets and liabilities denominated in United States dollars translated into Canadian dollars at the closing rate, which expose the Company to currency risk are:

	2021	2020
Accounts payable	$ 264,788	$ 277,216

A 10% change in the exchange rate would have an impact of $26,479 on the accounts payable as at September 30, 2021 ($27,722 as at September 30, 2020).

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21. RELATED PARTIES

The related parties include key management personnel and key management personnel's companies.

Key management personnel include the directors and officers of the Company.

The key management compensation includes:

	2021	2020
Salaries and fringe benefits	$ 187,888	$ 192,000
Professional fees	218,455	98,000
Purchases from a company controlled by an administrator	262,439	105,750
Total	$ 668,782	$ 395,750

As at September 30, 2021, accounts payable include an amount of $683,282 ($390,567 in 2020) owed to related parties, and the prepaid gold sales included $32,000 ($32,000 in 2020) in connection with related parties.

On December 23 and 31, 2020, the Company completed private placements and the Directors and officers of the Company participated in the flow-through private placement for a total consideration of $145,900 under the same terms as other investors.

22. COMMITMENTS AND CONTINGENCIES

The Company's operations are regulated by governmental laws and regulations regarding environmental protection. The environmental consequences are hardly identifiable as a result of its expiry or impact. At the present time and to the best knowledge of its management, the Company is in compliance with the laws and regulations.

The Company finances some E&E expenses through the issuance of flow-through shares. The resource expenditure deductions for income tax purposes are renounced to investors in accordance with the appropriate income tax legislation.

In February 2021, the former President initiated a lawsuit against the Company for wrongful dismissal for $ 330,000 and unpaid wages of $ 395,000. He is also demanding that the Court issue a sublicense to him allowing him to use a technology which he claims was developed by him in the early 2000s'. The Company is vigorously defending its positions. The final outcome of this matter is not determinable at this time and no provision has been recorded as at September 30, 2021 other than the unpaid wages which are included in accounts payable. Any additional provision will be recognized in the Company's financial statements once it is probable that an outflow of funds will occur.

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23. SUPPLEMENTAL CASH FLOW INFORMATION

	2021	2020
Supplemental cash flow information:		
Net changes in working capital items:		
Accounts receivable and other receivables	$ 72,409	$ (75,395)
Prepaid expenses	(3,497)	38,054
Accounts payable	671,071	424,068
Advance for exploration expenses	-	(1,878,166)
Deferred revenue	-	(11,624)
	$ 739,983	$ (1,503,063)

	2021	2020
Non-cash investing and financing activities:		
Warrants expired	$ -	$ 178,877
Effect of transition to IFRS 16	-	47,668
New lease obligations	34,090	1,037,776
Issuance of warrants to brokers	49,555	-
Transfer of right-of-use assets in property, plant and equipment	107,646	-
Termination of lease agreements	125,560	-

As at September 30, 2021, the changes in non-cash working capital related to operating activities does not include unpaid property, plant and equipment which totals an amount of $184,202 ($33,000 in 2020) because these do not incur any cash flow movement.

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24. INCOME TAXES

The reconciliation of the income tax provision, calculated using the combined federal and province of Quebec statutory tax rate with the provision of income taxes per the financial statements is as follows:

	2021	2020
Net income (loss) before income taxes	$ (3,076,058)	$ (2,604,551)
Income taxes at the statutory income tax rates 26.6% (26.6% in 2020)	(818,231)	(692,811)
Adjustment for the following items:		
Unrecognized variation of temporary differences	331,112	194,842
Non-deductible expenses and others	(1,135)	4,172
Non-deductible loss and losses carryforward	488,254	493,797
	818,231	692,811
	$ -	$ -

	2021	2020
Components of deferred tax expense in the statement of (loss) income and comprehensive (loss) income		
Origination and reversal of temporary differences	$ (331,112)	$ (194,842)
Unrecognized variation of temporary difference	331,112	194,842
	$ -	$ -

As at September 30, 2021 available temporary differences for which no deferred tax assets were recorded are as follows:

	Federal	Provincial
Property, plant and equipment	$ 829,375	$ 827,887
Exploration and evaluation assets	11,520,403	11,525,296
Share issuance expenses	164,631	164,631
Other liabilities and provisions	441,393	441,393
Non-capital losses	28,908,990	28,609,320
Capital losses	3,420	3,420
Deferred income taxes	$ 41,868,212	$ 41,571,947

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24. INCOME TAXES (cont'd)

As at September 2021, the Company has non-capital losses for which no deferred tax asset was recorded and that can be carried over the following years:

	Federal	Provincial
2028	$ 1,498,399	$ 1,333,635
2029	2,850,650	2,838,206
2030	3,538,018	3,511,711
2031	2,787,717	2,786,161
2032	2,862,569	2,788,668
2033	2,676,343	2,672,322
2034	2,902,136	2,899,843
2035	2,472,382	2,470,776
2036	1,409,363	1,408,239
2037	2,220,830	2,214,558
2038	744,654	744,104
2039	-	-
2040	1,110,388	1,103,677
2041	1,835,541	1,837,419
	$ 28,908,990	$ 28,609,320

As at September 30, 2020 available temporary differences for which no deferred tax asset were recorded are as follows:

	Federal	Provincial
Property, plant and equipment	$ 114,073	$ 112,015
Exploration and evaluation assets	8,424,190	8,424,190
Share issuance expenses	61,023	61,023
Non-capital losses	30,290,499	29,988,949
Capital losses	3,420	3,420
Deferred income taxes	$ 38,893,205	$ 38,589,597

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25. SUBSEQUENT EVENTS

In October 2021, the Company reached a sale agreement regarding the Rocmec and Denain mining properties in addition to certain related property, plant and equipment and leases. This transaction has been approved by the shareholders on October 28, 2021. In consideration for the sale, the buyer, Labyrinth Resources LTD (formerly Orminex LTD.) will pay a cash consideration of $5,000,000. The amount is payable in three installments, of which an amount of $2,000,000 was received on November 8, 2021. The Company will retain titles on the properties until the buyer has paid the three installments for which the latest is to be received in the first quarter of calendar 2023. The property, plant and equipment and leases to be disposed as part of the transaction have been classified as held for sale as at September 30, 2021.

Furthermore, the buyer will deliver to the Company 4,500 ounces of gold based on an agreed upon schedule derived from the production activities of the buyer. If the buyer is unable to deliver the ounces of gold on time, he will have to pay an equivalent amount in cash, corresponding to the prevailing 28 days moving average gold price published by the London Bullion Market Association per once not delivered. Moreover, the Company will receive a total amount of $1,085,000 from Labyrinth Resources LTD to fund the exploration expenses of Denain Property until the titles are transferred and to meet the flow-through shares requirements. This amount will be paid to the Company on proof of exploration invoices issued by the suppliers.

In connection with the transaction, the Company has agreed to discharge two encumbrances affecting the properties. The Company paid $580,541 on November 8, 2021, to reimburse a long-term debt secured by a first rank mortgage on the Rocmec 1 property (note 13) and converted an amount of $100,000 into units of the Company at a price of $0.05 per unit. Each unit represents one common share and one common share purchase warrant. Each warrant shall entitle its holder to acquire one common share of Nippon Dragon for the price of $0.075 per common share, for a period of 24 months. This debt is now fully repaid.

Also, in connection with the transaction, the Company and Material Japan Inc. agreed to terminate the joint venture agreement provided that the Company reimburses Materiel Japan's initial contribution of $2,500,000. On November 8, 2021, the Company issued a payment of $25,000, 10,000,000 common shares at a deemed price of $0.05 per common share and a three-year convertible debenture of $1,975,000. These debentures expire on November 8, 2024, and are bearing annual interest at 5%, payable quarterly in cash. The debenture holder has the right, at any time following November 8, 2023, to convert all or any debenture into common shares at a price of $0.10 per common share.

On November 29, 2021, the Company granted a total of 15,500,000 purchase options for common shares to directors, administrators, employees and consultants. The options have an exercise price of $0.05 per common share and an exercise period of 5 years.

On December 2, 2021, the Company announced the change of its corporate name for "G.E.T.T. Gold Inc. / G.E.T.T. Or inc." and that its new trading symbol will be "GETT".