

**ROCHE BAY PUBLIC
LIMITED COMPANY**

**Unaudited Financial Statements
for the nine months ending 31 December 2006**

ROCHE BAY PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 60527

PROFIT AND LOSS ACCOUNT

For the nine months ended 31 December 2006

	31 Dec 2006	31 Dec 2005
	\$	\$
Income		
Interest Received	35,682	-
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Expenditure	2,526,758	194,805
Administrative Fees	832,930	136,364
Exploration Expenses	1,415,237	58,441
Professional fees and Commissions	278,591	-
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Loss for the period	2,491,076	194,805
Accumulated Loss at beginning of the period	1,764,250	742,620
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Accumulated Loss at end of the period	\$ 4,255,326	\$ 937,425

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Registered No (Gibraltar) 60527

**BALANCE SHEET
at 31 December 2006**

	31 Dec 2006 \$	31 Dec 2005 \$
Fixed Assets	5,006,348	4,777,313
Mining Properties	4,795,833	4,777,313
Other Fixed Property	97,321	-
Movable Assets	113,194	
Net Current Assets	313,421	-
Current Assets	481,095	
Cash at Bank	360,205	-
Accounts receivable	120,890	-
Current Liabilities	167,674	-
Accounts Payable - falling due within the year		-
Accounts Payable - falling due after more than one year	385,414	279,528
Total Net Assets	\$ 4,934,355	\$ 4,497,785
Capital and Reserves		
Called up Share Capital	67,914	61,016
Share Premium Account	9,121,767	5,374,194
Profit and Loss account	(4,255,326)	(937,425)
Total Shareholders' Funds	\$ 4,934,355	\$ 4,497,785