

QUARTERLY **FINANCIAL REPORT**

Pursuant to Rule 15c2-(11)(a)(5)

For

ENTERRA CORPORATION

CUSIP: 29384T101

TRADING SYMBOL: ETER

For the Quarter ended November 30, 2015

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws, require issuers to provide adequate current information to the public markets. With a view to encouraging compliance with these laws, OTC Markets Group has created these OTC Pink Basic Disclosure Guidelines. We use the basic disclosure information provided by OTC Pink companies under these guidelines to designate the appropriate tier in the OTC Pink marketplace: Current; Limited; or No Information. OTC Markets Group may require companies with securities designated as “Caveat Emptor” to make additional disclosures in order to qualify for OTC Pink Current Information tier.

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All information contained in this Quarterly Report has been compiled to fulfill the disclosure requirements of Rule 15c2-11 (a)(5) promulgated under the Securities and Exchange Act of 1934, as amended. The enumerated captions contained herein correspond to the sequential format as set forth in the rule.

No dealer, salesman or any other person has been authorized to give any information or to make any representations not contained herein in connection with the Issuer. Any representations not contained herein must not be relied upon as having been made or authorized by the Issuer.

Delivery of this information does not imply that the information contained herein is correct as of any time subsequent to the date of this Issuer Quarterly Report.

ITEM 1. THE EXACT NAME OF THE ISSUER AND ITS PREDECESSORS

Enterra Corporation⁽¹⁾ (effective on November 13, 2015)

VinCompass Corp.⁽¹⁾ (effective on April 27, 2015)

Enterra Corporation (effective on December 18, 2013)

Auric Mining Company (effective on November 12, 2009)

⁽¹⁾ Pursuant to the unwinding of the acquisition of VinCompass, a California corporation ("VinCompass"), the Company filed a corporate action to change its name and ticker symbol. FINRA approved the Company's name change from VinCompass Corp. back to Enterra Corporation and the Company's ticker symbol change from "VNCO" to "ETER" on November 12, 2015. These corporate actions took effect on the open of business on November 13, 2015. A copy of the amended Articles of Incorporation was filed with OTC Markets on November 16, 2015.

ITEM 2. ADDRESS OF THE ISSUER'S PRINCIPAL EXECUTIVE OFFICES

3990 Old Town Avenue, Suite C102
San Diego, CA 92110

ITEM 3. SECURITY INFORMATION

Trading Symbol: ETER (Effective November 13, 2015; formerly VNCO)

Exact title and class of securities outstanding:

Common Stock:

CUSIP: 29384T101

Par or stated value: \$0.001

Total shares authorized: 200,000,000 as of: November 30, 2015

Total shares outstanding: 65,325,035 as of: November 30, 2015

Public float/freely tradeable common shares: 33,317,538

Total number of active shareholders: 303

Preferred Stock:

Par or stated value: \$0.01

Total shares authorized: 25,000,000

Total shares outstanding: 19,000

Transfer Agent

Presidents Stock Transfer

215-515 West Pender Street

Vancouver, BC V6B 6H5

Tel: 604-876-5526/ Fax: 604-876-5564

Is the Transfer Agent registered under the Exchange Act?* Yes: ☒ No: ☐

*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

List any restrictions on the transfer of security:

Rule 144 exemption restriction.

Describe any trading suspension orders issued by the SEC in the past 12 months:

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

On April 17, 2015, the Company completed its acquisition of VinCompass, a California corporation (“VinCompass”), through the closing of a Share Exchange Agreement with VinCompass, the shareholders of VinCompass (the “VinCompass Shareholders”), and the controlling stockholders of the Company. As a result of the Share Exchange, the Company acquired 5,200,000 shares (100%) of VinCompass in exchange for the issuance of 52,000,000 restricted shares of common stock.

On October 30, 2015, the Company’s Board of Directors voted to terminate and unwind that certain Share Exchange Agreement (the “Agreement”), dated April 17, 2015, by and among VinCompass, the VinCompass Shareholders, and the Company (formerly known as Enterra Corporation) as a result of discovering several breaches of the Agreement which includes, but is not limited to, the following:

- On March 31, 2015, former management of Enterra received notice of a cease trade order issued by the Alberta Securities Commission in violation of Section 2.10 and Section 5.1 of the Agreement, and
- In November 2012, the Depository Trust Company (“DTC”) imposed a deposit transaction restriction (“Deposit Chill”) on Enterra fka Auric Mining Company which was never resolved and in February 2014 all shares were removed from DTC. Thus, despite representations made by Enterra, the Corporation was not in fact DTC eligible.

Pursuant to the Sections 5.1 and 2.10 of the Agreement, which gave rise to the breach of the representations and warranties for the benefit of VinCompass, the Company was duly authorized to terminate and unwind the Agreement.

ITEM 4. ISSUANCE HISTORY

List below are events, in chronological order, which resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

List of Securities offerings and shares issued for services in the past two years, numbers show post reverse split.

During the year ended February 28, 2014, the Company issued a total of 857,143 shares of common stock in connection with a contract signed with Capital Mercantile SA, dated May 1, 2013 as an annual consulting fee for the party to provide Marketing and Sales expertise. These fees were set at \$60,000 payable in advance in the form of common shares. The shares were subsequently retired in March 2014.

On January 20, 2014, the Company issued a total of 49,200,000 restricted shares pursuant to an Oil Lease, which was subsequently cancelled and all of the shares were returned to treasury on July 2, 2014.

On February 3, 2014, \$32,800 of the Company’s convertible note was converted and exchanged for an aggregate issuance of 32,800,000 shares of common stock. The shares were issued on March 10, 2014 subsequent to the year end date.

During the year ended February 28, 2015, the Company issued the following shares of common stock:

On September 19, 2014, the Company issued an aggregate of 50,000,000 shares of common stock valued at \$0.001 per share pursuant to five consulting contracts. The recipients were as follows: 20,000,000 shares to Wind River Resources LLC; 1,000,000 to Presidents Corporate Group; 29,000,000 shares to Herman Bernstein; 5,000,000 shares to Nino Caldarola, and 5,000,000 shares to Phillip Ciz.

During the quarter ended May 31, 2015, the Company issued the following shares of common stock:

On March 28, 2015, the restricted 5,000,000 shares that had been issued to Phillip Ciz and the restricted 5,000,000 shares that had been issued to Nino Caldarola were cancelled and returned to treasury. Then, on April 16, 2015, the restricted 10,000,000 shares that had been issued to Wind River Resources LLC were cancelled and returned to treasury.

On April 17, 2015, the Company completed its acquisition of VinCompass, a California corporation, through the closing of a Share Exchange Agreement with VinCompass, the VinCompass Shareholders, and the controlling stockholders of the Company. As a result of the Share Exchange, the Company acquired 5,200,000 shares (100%) of VinCompass in exchange for the issuance of 52,000,000 restricted shares of common stock. The 52,000,000 shares of restricted common stock were issued on May 22, 2015.

On May 18, 2015, \$19,000 of the Company's convertible note was converted and exchanged for 19,000 preferred shares.

On May 29, 2015 the Company converted \$393,609 of related parties' debt into 1,968,047 restricted common shares at \$0.199 per share.

During the quarter ended August 31, 2015, the Company did not issue any shares of common stock.

During the quarter ended November 30, 2015, the Company did not issue any shares of common stock, however, the Company did authorize the cancellation of the 52,000,000 shares of restricted common stock which were issued to the VinCompass Shareholders pursuant to the Share Exchange.

ITEM 5. FINANCIAL STATEMENTS

Financial statements containing the balance sheet, statement of operations, statement of changes in stockholders' equity, and notes to the financials for the three and nine months ended November 30, 2015 and the year ended February 28, 2015 are attached to this report (*see Exhibit 1*) and are herein incorporated by reference.

ITEM 6. ISSUER'S BUSINESS, PRODUCTS, AND SERVICES

Date and State of Incorporation

The Company was formed under the laws of the State of Delaware on December 8, 2006, under the name Focus Affiliates, Inc. Effective April 27, 2015, the Company amended its articles of incorporation to reflect its name change to VinCompass Corp. On November 3, 2015, the Company amended its articles of incorporation to change its name back to Enterra Corporation following the termination and unwinding of the Share Exchange. The name change was declared effective by FINRA on November 13, 2015.

Issuers SIC Code

The Primary SIC code for the Company is 1000 and there is no secondary SIC code for the Company.

Issuers Fiscal Year End

The Company's fiscal year end is February 28 (beginning in 2015).

Description of issuer's business operations; Principal products or services, and their markets.

Following the termination and unwinding of the Share Exchange Agreement with VinCompass, the Company has reverted to acting as an investment company in mining and natural resources projects. The company focuses its resources in investing with on-going projects to establish immediate cash-flow for the company and provide profitability for its shareholders. The Company researches through different databases of natural resources companies that are public and have substantial findings already proven. The Company will invest in these companies in exchange for shares and revenue sharing.

The company was previously focused on developing six mining claims known as the Dog Lake Project in the Wawa area of the Sault Ste. Marie Mining District in Ontario. In addition to its prolific history for gold mining, Wawa has shown promising signs of concentrated kimberlitic indicators, a favourable geological formation for diamond exploration. The company has a number of claims strategically located in this historic mining district. We have taken significant effort to ensure that the properties we explore deserve investment of time, effort and financial commitment necessary to establish successful mineral production in the future. As the Company is changing its focus, it will not be pursuing this venture, so the initial option costs will be expensed.

ITEM 7. NATURE AND EXTENT OF ISSUER'S FACILITIES

The Company does not have any property or interests that tantamount to property ownership, any plants or other property. The Company's principal operations as of the date of this filing are located at 3990 Old Town Avenue, Suite C102, San Diego, CA 92110.

ITEM 8. OFFICERS, DIRECTORS, AND CONTROL PERSONS

A. Officers and Directors as at November 30, 2015

Name	Position
Mr. Peter Lachapelle	Founder, Chief Executive Officer, Chief Financial, Officer, Secretary, Treasurer and Director (appointed April 17, 2015)

(1) On November 30, 2015, George "Ken" Bado and Michael J. Profita resigned from their positions as members of the Board of Directors.

Beneficial Ownership of Officers and Directors

The following table sets forth, as of the date of this report, the total number of shares of common stock beneficially owned by each of recent and our current directors, officers and key employees, individually and as a group. The stockholders listed below have direct ownership of its shares and possesses sole voting and dispositive power with respect to the shares.

Name	Shares Held	% of Ownership ⁽¹⁾
Peter Lachapelle, in Trust	30,000,000	45.92%
Founder, CEO, Director		
795 Folsom St., 1 st Floor		
San Francisco, CA 94107		

(1) Based on 65,323,580 shares of common stock issued and outstanding as of November 30, 2015.

B. Involvement in Certain Legal Proceedings

None of the foregoing person has, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);
2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities or banking activities;
3. A finding or judgment by a court of competent jurisdiction (in a civil action), the SEC, the CFTC, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated.
4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended or otherwise limited such person's involvement in any type of business or securities activities.

C. Beneficial Shareholders

The following table sets forth, as of November 30, 2015, the number of shares of Common Stock owned of record and beneficially by executive officers, directors and persons who holds 5% or more of the outstanding Common Stock of the company. Also included are the shares held by all executive officers and directors as a group.

Name	Shares Held	% of Ownership(1)
Peter Lachapelle, in Trust	30,000,000	45.92%
Founder, CEO, Director	Restricted/Common	
795 Folsom St., 1 st Floor	Shares	
San Francisco, CA 94107		

(1) Based on 65,323,580 shares of common stock issued and outstanding as of November 30, 2015

ITEM 9. THIRD PARTY PROVIDERS

The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to operations, business development and disclosure:

1. Legal Counsel
Zouvas & Associates LLP
Luke C. Zouvas, Esq.
3990 Old Town Avenue, Suite C102
San Diego, CA 92110
E-mail: lzouvas@zouvaslaw.com
2. Accountant or Auditor
None
3. Public Relations Consultant
None
4. Investor Relations Consultant
None
5. Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure documentation.

ITEM 10. ISSUER CERTIFICATION

I, Peter Lachapelle, certify that:

1. I have reviewed this Quarterly Report of Enterra Corporation.
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which the statements were made, not misleading with respect to the period covered by this disclosure statement and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: January 19, 2015

/s/ Peter Lachapelle

Peter Lachapelle
Founder, Chief Executive Officer and Director

Exhibit 1
ENTERRA CORPORATION

Financial Statements

November 30, 2015

(Unaudited)

NOTICE TO READER

The accompanying unaudited financial statements of Enterra Corporation (the “Company”) have been prepared by and are the responsibility of the Company’s management. These financial statements are prepared in accordance with US GAAP by persons with sufficient financial skills

Enterra Corporation							
BALANCE SHEET							
(U.S Dollars)							
(Unaudited)							
				November 30		February 28	
				2015		2015	
ASSETS							
Other Assets							
Marketable Securities				1		1	
Total Other Assets				1		1	
Current Assets							
Cash				0		64	
Deposit on Leased Property				5,100		5,100	
Total Current Assets				5,100		5,164	
				5,101		5,165	
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable				70,312		1,000	
Related Party Payables				(0)		390,485	
Convertible Note Payable				6,100		25,100	
Total Current Assets				76,412		416,585	
Total Liabilities							
Stockholders' Deficit							
Common Stock, \$0.001 par value							
Authorized 200,000,000 common shares							
65,325,035 shares Issued and Outstanding				3,775,442		3,793,474	
(February 28, 2015: 83,356,988)							
Authorized 25,000,000 preferred shares							
19,000 preferred shares outstanding							
(February 28, 2015: Nil)							
Preferred Stock, \$0.01 par value				190		-	
Additional Paid-in Capital				27,773,568		27,364,927	
Additional Paid-in Pref Capital				18,810		-	
Accumulated Deficit				(31,639,321)		(31,569,821)	
Total Stockholders' Equity/(Deficit)				(71,311)		(411,420)	
TOTAL LIABILITIES & DEFICIT				5,101		5,165	
The Accompanying notes are an integral part of these quarterly financial statements							

Enterra Corporation				
STATEMENT OF OPERATIONS				
(U.S Dollars)				
(Unaudited)		Three months	Nine months	Year Ended
		Nov 30, 2015	Nov 30, 2015	February 28, 2015
Research & Development				
Selling, and marketing				
Administrative Expenses		15,000	69,500	288,134
Total Operating Expenses		15,000	69,500	288,134
Operating Loss		(15,000)	(69,500)	(288,134)
Other Income/(Expenses)				
Expenses Prepaid, write off IP				
and mining assets		0	0	693,497
Total Other Income/(Expenses)		0	0	(693,497)
Net Loss for Period		(15,000)	(69,500)	(981,631)
Income Tax benefit				
Net Loss for Period, after adjustments		(15,000)	(69,500)	(981,631)
Basic and diluted loss per shares			(0.00)	(0.01)
Weighted Average number of				
shares outstanding			69,833,023	83,356,988
The Accompanying notes are an integral part of these quarterly financial statements				

Enterra Corporation									
Statement of changes to Stockholders's Equity/(Deficiency)									
(U.S Dollars)									
(Unaudited)									
				Common	Additional	Preference	Pref Addit.	Unrealized	
				Amount	Paid-in	Amount	Paid-in	Gain (Loss) on	Total
		Shares		\$	Capital	\$	Capital	Marketable	Stockholder's
		Common	Preference				Accum	Securities	Equity
							Deficit		
Bal Dec 31, 2010		10,004		70,030	28,585,970			(28,705,804)	(49,804)
Shares issued for									
debts, Sept. 28, 2011		1,371		9,600	1				9,601
Shares issued for debts,		-		-	-				-
October 7, 2011		2,643		18,500	-				18,500
Shares issued for mineral property		4,286		30,000	-				30,000
Shares issued for services		714		5,000	-				5,000
Net loss for the year ended December 31, 2011		-		-	-			(69,830)	(69,830)
Bal Dec 31, 2011		19,019		133,130	28,585,971			(28,775,634)	(56,533)
Shares issued for debts		54,340		377,000	(273,600)				103,400
Shares issued for consult obligation		35,000		245,000	1,216,000				1,461,000
Shares issued for cash		54,000		378,000	(130,000)				248,000
Shares issued for services		3,571		25,000	70,000				95,000
Dividend shares issued		2,221		15,544	(15,544)				-
Shares issued for cash									-
July 2, 2012		12,857		90,000	(63,000)				27,000
Shares issued for debts,									-
July 12, 2012		10,000		70,000	(49,000)				21,000
Shares issued for cash									-
July 20, 2012		20,857		146,000	(102,200)				43,800
Shares issued for cash									-
July 30, 2012		20,857		146,000	(102,200)				43,800
Shares issued for debts,									-
August 2, 2012		51,429		160,000	(128,000)				32,000
Shares issued for cash									-
August 6, 2012		27,143		190,000	(152,000)				38,000
Shares issued for debts,									-
August 16, 2012		22,857		160,000	(128,000)				32,000
Shares issued for cash									-
August 16, 2012		28,571		200,000	(160,000)				40,000
Shares issued for debts,									-
August 16, 2012		28,571		200,000	(160,000)				40,000
9/18/2012 shares issued for debt									-
September 18, 2012		28,571		200,000	(160,000)				40,000
Shares issued for part convertible note									-
November 2012		137,143		960,000	(928,500.00)				31,500
Unrealized loss on securities								-	-
Net loss for the year ended December 31, 2012								(1,707,866)	(1,707,866)
Balance at Dec 31, 2012		557,008		3,695,674	27,319,927			(30,483,500)	532,101
Net loss for year ended December 31, 2013								(104,446)	(104,446)
Shares issued for consulting fees		857,143		60,000	-				60,000
Balance at Dec 31, 2013		1,414,151		3,755,674	27,319,927			(30,588,190)	487,411
Shares issued for Convertible debt		32,800,000		32,800					32,800
Shares retired March 31, 2014 quarter		(857,163)							-
Shares issued for Oil lease January 5		49,200,000		4,920	478,080				483,000
Subsequently rescinded		(49,200,000)		(4,920)	(478,080)				(483,000)
Shares Issued as sign up bonus for consulting contracts		50,000,000		5,000	45,000				50,000
Net loss for year ended December 31, 2015								(981,631)	(981,631)
Balance at February 28, 2015		83,356,988		3,793,474	27,364,927			(31,569,821)	(411,420)
Preference Shares issued for part convertible note			19,000			190	18,810		19,000
Shares returned to treasury for contract cancelled		(10,000,000)		(10,000)	8,000				(2,000)
Shares returned to treasury for deal Cancelled		(10,000,000)		(10,000)	9,000				(1,000)
Conversion of Related Party debt into equity		1,968,047		1,968	391,641				393,609
Investment in VinCompass		52,000,000		52,000	3,588,000				3,640,000
Investment in VinCompass rescinded		(52,000,000)		(52,000)	(3,588,000)				(3,640,000)
Net loss for nine months- November 30, 2015								(69,500)	(69,500)
Balance at Feb 28, 2015		65,325,035	19,000	3,775,442	27,773,568	190	18,810	(31,639,321)	(71,311)
The Accompanying notes are an integral part of the annual financial statements									

Enterra Corporation							
STATEMENT OF CASH FLOWS							
(U.S Dollars)			Three months	Nine months		Year Ended	
(Unaudited)			Nov 30, 2015	Nov 30, 2015		February 28, 2015	
Cash Flows (Used In) Provided By :							
Operating Activities							
Net income (loss) - historical			(15,000)	(69,500)		(981,631)	
Adjustments to reconcile net income to net cash							
provided by (used in) operating activities:							
Noncash expensing of prepaid expenses						467,497	
Noncash write off of Intellectual Property capitalized						165,000	
Noncash write off of mining properties and claims						61,000	
Provision for inventory reserves						2,939	
Changes in operating assets and liabilities:							
Due to related parties						197,320	
Increase in accounts payable and							
accrued expenses			14,936	67,312		5,095	
Net cash provided by (used in) operating activities			(64)	(2,188)		(82,780)	
Cash flows from investing activities:							
Repayments of notes receivable							
Net cash provided by (used in) investing activities							
Cash flows from financing activities:							
Net proceeds from sale of common stock						50,000	
Issue of Common stock for oil leases						32,800	
Net cash provided by (used in) financing activities			(64)	(2,188)		20	
Net increase (decrease) in cash			(64)	(2,188)		20	
Cash - beginning of period			64	64		44	
Cash (bank overdraft) - end of period			0	0		64	
Non-Cash Investing and Financing Activities							
Preference Shares issued for part convertible note				19,000			
Conversion of Related Party debt into equity				393,609			
Shares returned to treasury for contract cancelled				(2,000)			
Shares returned to treasury for deal Cancelled				(1,000)			
Investment in VinCompass				3,640,000			
Investment in VinCompass rescinded				(3,640,000)			
The Accompanying notes are an integral part of the annual financial statements							

ENTERRA CORPORATION

Notes to Financial Statements for the nine months ended

November 30, 2015
(Stated in US Dollars)
(Unaudited)

Note 1. General Organization and Business

These financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern, which assumes that the Company will be able to meet its obligations and continue its operations for its next fiscal year. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. As of November 30, 2015, the Company had not yet achieved profitable operations, had accumulated losses of \$31,639,321 since inception and is expected to incur further losses in the development of its business, which cast substantial doubt about the Company's ability to continue as a going concern. Of which \$69,500 were incurred in the last nine months

The Company's ability to continue as a going concern is dependent upon future profitable operations and/or the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management has obtained additional funds by related party's advances; however, there is no assurance that this additional funding is adequate and further funding may be necessary.

Note 2. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America and are stated in US dollars. Because a precise determination of many assets and liabilities is dependent upon future event, the preparation of financial statements for a period necessarily involves the use of estimates which have been made using careful judgment. Actual results may differ from these estimates. The financial statements have, in management's opinion, been properly prepared within the framework of the significant accounting policies summarized below:

Financial Instruments

The carrying values of cash, accounts receivable, accounts payable, promissory notes payable and due to related parties approximate fair value because of the short-term nature of these instruments. Management is of the opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Stock Issued in Exchange for Services

The valuation of common stock issued in exchange for services is valued at an estimated fair market value as determined by officers and directors of the Company based upon other sales and issuances of the Company's common stock within the same general time period.

Foreign Currency Translation

The Company translates foreign currency transactions and balances to its reporting currency, United States Dollars, in accordance with ASC 830, "Foreign Currency Matters". Monetary assets and liabilities are translated into the functional currency at the exchange rate in effect at the end of the relevant reporting period. Non-monetary assets and liabilities are translated at the exchange rate prevailing when the assets were acquired or the liabilities assumed. Revenue and expenses are translated at the rate approximating the rate of exchange on the transaction date. All exchange gains and losses are included in the determination of net income (loss) for the year.

Basic and Diluted Loss per Share

The Company computes net loss per share in accordance with ASC 260, "Earnings per Share", which requires presentation of both basic and diluted earnings per share ("EPS") on the face of the income statement. Basic loss per share is computed by dividing the net loss available to common shareholders by the weighted average number of common shares outstanding during the year. Diluted EPS gives effect to all dilutive potential common shares outstanding during the year including stock options, using the treasury stock method, and convertible preferred stock, using the if-converted method. In computing diluted EPS, the average stock price for the year is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential common shares if their effect is anti-dilutive.

Income Taxes

Under ASC 740, the Company accounts for income taxes using the asset and liability method. Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for future tax consequences attributable to temporary differences between the financial statements carry amounts of existing assets and liabilities and loss carry forwards and their respective tax rates expected to apply to taxable income in the year in which those temporary differences are expected to be recovered or settled.

Note 3. Common Stock

For the nine months ended November 30, 2015, the Company did issue any more shares, but these were written back to the treasury as the deal to acquire VinCompass was rescinded.

On March 28, 2015 the restricted 5,000,000 shares that had been issued to Phillip Ciz were to be returned to treasury in exchange for consideration of \$1,000.00. Likewise, on the same date the restricted 5,000,000 shares that had been issued to Nino Caldarola were to be returned to treasury in exchange for consideration of \$1,000.00.

On April 16, 2015 the restricted 10,000,000 shares that had been issued to Wind River Resources LLC were returned to treasury in exchange for compensation of \$1,000.00,

On May 18, 2015, \$19,000 of the Company's convertible note was converted and exchanged for 19,000 preferred shares.

On May 29, 2015 the Company converted \$393,609 of related parties' debt into 1,968,047 restricted common shares at \$0.199 per share.

During the quarter ended November 30, 2015, the Company did not issue any shares of common stock, however, the Company did authorize the cancellation of the 52,000,000 shares of restricted common stock which were issued to the VinCompass Shareholders pursuant to the Share Exchange. This was in connection with:

On April 17, 2015, the Company completed its acquisition of VinCompass, a California corporation ("VinCompass"), through the closing of a Share Exchange Agreement with VinCompass, the shareholders of VinCompass (the "VinCompass Shareholders"), and the controlling stockholders of the Company. As a result of the Share Exchange, the Company acquired 5,200,000 shares (100%) of VinCompass in exchange for the issuance of 52,000,000 restricted shares of common stock.

On October 30, 2015, the Company's Board of Directors voted to terminate and unwind that certain Share Exchange Agreement (the "Agreement"), dated April 17, 2015, by and among VinCompass, the VinCompass Shareholders, and the Company (formerly known as Enterra Corporation) as a result of discovering several breaches of the Agreement which includes, but is not limited to, the following:

- On March 31, 2015, former management of Enterra received notice of a cease trade order issued by the Alberta Securities Commission in violation of Section 2.10 and Section 5.1 of the Agreement, and
- In November 2012, the Depository Trust Company (“DTC”) imposed a deposit transaction restriction (“Deposit Chill”) on Enterra fka Auric Mining Company which was never resolved and in February 2014 all shares were removed from DTC. Thus, despite representations made by Enterra, the Corporation was not in fact DTC eligible.

Pursuant to the Sections 5.1 and 2.10 of the Agreement, which give rise to the breach of the representations and warranties for the benefit of VinCompass, the Company was duly authorized to terminate and unwind the Agreement.

Note 4. Preference Stock

On May 18, 2015, \$19,000 of the Company’s convertible note was converted and exchanged for 19,000 preferred shares.

Note 5. Due to Related Parties

On May 29, 2015 the Company converted all of its \$393,609 of related parties’ debt into 1,968,047 restricted common shares at \$0.199 per share. As at February 28, 2015 year end there was \$390,485 due to several corporations related to the Company. These amounts bear no interest and with no stated repayment terms; the Company recorded no imputed interest on these borrowings.

Note 6. Income Taxes

The Company provides for income taxes under ASC 740, “Income Taxes”. ASC 740 which requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect currently.

END OF NOTES TO FINANCIAL STATEMENTS