ROCHER DEBOULE MINERALS CORP.

(formerly Ameridex Minerals Corp.)

FINANCIAL STATEMENTS

For the Three and Six Months Ended

January 31, 2007

ROCHER DEBOULE MINERALS CORP.
(formerly Ameridex Minerals Corp.)
Balance Sheets

		January-31, 2007		July 31, 2006
		Unaudited		*Audited*
Assets				
Current Assets				
Cash	$	664,562	$	314,330
Amounts receivable		1,561		1,220
Prepaid Expenses		14,000		500
Due from related parties (Note 6)		13,921		-
Share Subscription Receivable		11,000		-
		705,045		316,050
Equipment (Note 3)		4,702		4169
Mineral interest (Note 4)		37,700		37,519
	$	747,446	$	357,738
Liabilities				
Current Liabilities				
Accounts payable and accruals	$	367,866	$	579,636
Due to related parties (Note 6)		-		389,674
Bonus Payable (Note 5)		-		13,800
Loan Payable (Note 5)		-		46,000
		367,866		1,029,110
Shareholders' Deficiency				
Share Capital (Note 8)		5,510,750		3,824,881
Prepaid Share Subscriptions (Note 7)		-		567,680
Deficit		(5,131,170)		(5,063,933)
		379,580		(671,372)
	$	747,446	$	357,738

Contingency (Note 10)

Approved on Behalf of the Board of Directors:

"Larry Reaugh" — Director

"Ed Lee" — Director

See Notes to the Financial Statements

ROCHER DEBOULE MINERALS CORP.
(formerly Ameridex Minerals Corp.)
Statements of Operations and Deficit for the

	Three Months ended January 31, 2007	Three Months ended January 31, 2006	**Six Months ended January 31, 2007**	Six Months ended January 31, 2006
	$	$	**$**	$
Recovery of amounts receivable	**-**	-	**-**	305
Administrative Expenses				
Accounting and audit	**-**	-	**1,188**	-
Advertising and promotion	**-**	-	**7,610**	-
Amortization	**983.50**	53	**1,967**	106
Bank charges and interest	**37**	21	**175**	71
Consulting fees	**-**	-		-
Filing and transfer agent fees	**7,299**	2,959	**21,360**	8189
Legal fees	**3,370**	3,500	**2,182**	3500
Shareholder communication	**-**	-	**2,227**	-
Management fees	**12,255**	10,500	**26,255**	21000
Office and sundry	**153**		**4,274**	477
Net Loss for the Period	**(24,098)**	(17,033)	**(67,238)**	(33,038)
Deficit – Beginning of Period	**(5,107,072)**	(5,063,933)	**(5,063,932)**	(4,964,189)
Deficit – End of Period	**(5,131,170)**	(4,997,227)	**(5,131,170)**	(4,997,227)
Basic and Fully Diluted Loss Per Share	**($0.002)**	($0.005)	**($0.005)**	($0.009)
Weighted Average Number of Shares Outstanding	**12,242,512**	3,734,131	**12,242,512**	3,734,131

See Notes to the Financial Statements

ROCHER DEBOULE MINERALS CORP.

(formerly Ameridex Minerals Corp.)

Statements of Cash Flows for the

	Three Months ended January 31, 2007	Three Months ended January 31, 2006	**Six Months ended January 31, 2007**	Six Months ended January 31, 2006
	$	$	**$**	$
Cash Provided by (Used For):				
Operating Activities				
Net loss for the period	**(24,098)**	(17,183)	**(67,238)**	(33,038)
Items not requiring cash:				
Amortization	**984**	53	**1,967**	106
	(23,114)	(17,130)	**(65,271)**	(32,932)
Net change in non-cash working capital items				
Amounts receivable	**19,259**	1,459	**(341)**	39
Accounts payable and accruals	**(19,078)**	(1,000)	**(608,739)**	(2,500)
Prepaid Expenses	**(13,500)**	-	**(13,500)**	-
Due to/from related parties (net)	**153**	16,988	**56,571**	37,059
	(36,280)	318	**(631,281)**	1,666
Investing Activity				
Purchase of Equipment	**-**	-	**(2,500)**	-
Mineral interest	**(181)**	-	**(181)**	-
	(181)	-	**(2,681)**	-
Financing Activity				
Shares issued for cash	**-**	-	**984194**[1]	-
Change In Cash	**(36,461)**	318	**350,232**	1,666
Cash – Beginning of Period	**701,023**	1,458	**314,330**	110
Cash – End of Period	**664,562**	1,776	**664,562**	1,776

[1]Net of share issue costs of $15,806

See Notes to the Financial Statements

1. NATURE AND CONTINUANCE OF OPERATIONS

The Company was incorporated on July 8, 1987 and on September 1, 2006 changed its name from Ameridex Minerals Corp to Rocher Deboule Minerals Corp. The Company is in the exploration stage of developing mineral property interests.

The Company has incurred losses since its inception and does not generate cash flow from operations to fund its exploration activities and has therefore relied principally upon the issuance of equity securities for financing. The Company intends to continue relying upon the issuance of these securities to finance its operations and exploration activities to the extent such instruments are issuable under terms acceptable to the Company. Accordingly, the Company's financial statements are presented on a going concern basis, which assumes that the Company will continue to realize its assets and discharge its liabilities in the normal course of operations. If future financing is unavailable, the Company may not be able to meet its ongoing obligations, in which case the realizable values of its assets may decline materially from current estimates.

2. SUMMARY OF SIGNIFICANT ACCOUTING POLICIES

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the dates of the financial statements, as well as the reported amounts of revenues and expenses incurred during the periods. Actual results could differ from those estimated.

Mineral properties and deferred costs

The costs of mineral properties and their related direct exploration costs are deferred until the properties are placed into production, sold or abandoned. These deferred costs will be amortized on the unit-of-production basis over the estimated useful life of the properties following the commencement of production, or written-off if the properties are sold or abandoned.

Cost includes the cash consideration and the fair market value of any shares issued on the acquisition of property interests. Properties acquired under option agreements, whereby payments are made at the sole discretion of the Company, are recorded in the accounts when the payments are made. The recorded amounts of property acquisition costs and their related deferred exploration costs represent actual expenditures incurred and are not intended to reflect present or future values.

The Company reviews capitalized costs on its property interests on a periodic basis and will recognize an impairment in value based upon current exploration results and upon management's assessment of the future probability of profitable revenues from the property or from the sale of the property. Management's assessment of the property's estimated current fair market value is also based upon a review of other property transactions that have occurred in the same geographic area as that of the property under review.

Administrative costs are expensed as incurred.

2. SUMMARY OF SIGNIFICANT ACCOUTING POLICIES *(continued)*

Cost of maintaining mineral properties

The Company does not accrue the estimated future costs of maintaining its mineral properties in good standing.

Fair value of financial instruments

The Company's financial instruments consist of current assets and current liabilities. The fair values of the current assets and liabilities approximate their carrying amounts due to the short-term nature of these instruments.

Share capital

Share capital issued for non-monetary consideration is recorded at the fair market value of the shares based on their trading price on the TSX Venture Exchange on the date the agreement to issue the shares was entered into as determined by the Board of Directors of the Company.

Costs incurred to issue shares are deducted from share capital.

Equipment

Equipment is amortized over its estimated useful economic life using the declining balance method at annual rates ranging from 20% to 100%. In the year of acquisition, one half the rate is applied.

Stock-Based Compensation

The Company follows the Recommendation of the Canadian Institute of Chartered Accountants to account for stock-based compensation. These recommendations require that all stock based awards made be recognized using a fair value-based method.

Future income taxes

The Company accounts for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Future tax assets and liabilities are measured using tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be settled. When the future realization of income tax assets does not meet the test of being more likely than not to occur, a valuation allowance in the amount of the potential future benefit is taken and no net asset is recognized. Such an allowance has been applied to all potential income tax assets of the Company.

Environmental expenditures

The operations of the Company have been, and may in the future be, affected from time to time in varying degree by changes in environmental regulations, including those for site restoration costs. The overall future impact of such regulations is neither determinable nor predicable at the present time.

Environmental expenditures that relate to ongoing environmental and reclamation programs are charged against operations as incurred or capitalized and amortized depending on their expected future economic benefit. Estimated future removal and site restoration costs will be recognized when the ultimate liability is reasonably determinable, and will be charged against operations over the estimated remaining life of the related business operations, net of expected recoveries.

2. SUMMARY OF SIGNIFICANT ACCOUTING POLICIES *(continued)*

Loss per share

Loss per share has been calculated using the weighted-average number of common shares outstanding during each fiscal year. Diluted loss per share has not been calculated as it is anti-dilutive.

3. EQUIPMENT

		Jan 31, 2007		
	Rate	**Cost**	**Accumulated Amortization**	**Net Book Value**
Office Equipment	20%	$ 3,926	$ 1,180	$ 2,746
Computer Equipment	30%	1,851	1,757	94
Software	100%	7,444	5,582	1,862
		$ 13,221	$ 8,519	$ 4,702

4. MINERAL PROPERTY INTEREST

Rocher Deboule Omineca Mining Division, Hazelton, B.C.	**Balance, Jan 31, 2007**	**Expenditures**	**Balance, July 31, 2006**
Acquisition and Staking	**$ 11,295**	$ -	$ 11,295
Assays and Analysis	**1,136**	-	1,136
Camp and Supplies	**66**	-	66
Field office	**1,629**	-	1,629
Geological and Geophysical	**21,642**	181	21,463
Travel	**1,930**	-	1,930
	$ 37,700	$ 181	$ 37,519

5. LOANS PAYABLE

During the 2004 year, the Company borrowed $46,000 from unrelated parties. The loans are unsecured and payable on demand after one year. The lenders will receive a bonus equal to 20% of the value of the loan which will be paid in shares at a deemed price of $0.10 per share. A finder's fee will be paid equal to up to 10% of the value of the loans, payable in cash or shares, if in shares at a deemed value of $0.10 per share.

Refer to note 8c.

6. DUE TO RELATED PARTIES

The amounts due to related parties consist of unpaid fees owing to directors, officers, and employees and amounts due to companies with common directors. These amounts are unsecured, non-interest bearing, and have no set terms of repayment.

Refer to note 8c.

7. PREPAID SHARE SUBSCRIPTIONS

Prepaid share subscriptions are made up of the following:

i) $352,200 received during the current year for a private placement completed subsequent to year-end.

ii) $215,480 received in prior years for various proposed private placements that were not completed. This balance was settled as part of the share for debt completed subsequent to year end.

Refer to note 8c.

8. SHARE CAPITAL

a) Authorized

100,000,000 common shares without par value

b) Issued and Outstanding

	Number of Shares	Amount
Balance, July 31, 2006 and 2005	3,734,131	$ 3,824,881
Private Placement	10,000,000	1,000,000
Shares for debt settlement	7,016,761	701,675
Cost of Issuance		(15,806)
Balance, January 31, 2007	20,750,892	$ 5,510,750

c) The Company issued 7,016,761 for the settlement of $701,676 in debt. Included in this amount is $434,721 of related party debt, $218,480 in subscriptions received in prior years for cancelled private placements, and $48,475 in accounts payable.

The Company issued 10,000,000 units pursuant to a private placement for gross proceeds of $1,000,000. Each unit consisted of one common share and one a share purchase warrant exercisable at a price of $0.15 for one year. Proceeds include $59,800 that had previously been classified as loans and bonus payable.

d) The company has 10,000,000 warrants outstanding with an exercise price of $0.15 per warrant. Each warrant is entitles the holder to purchase one common share. These warrants expire September 15, 2007.

9. INCOME TAXES

A reconciliation of income taxes at statutory rates is as follows:

	2006	2005
	$	$
Loss for the year	(99,744)	(126,701)
Expected income tax recovery	(34,402)	(45,131)
Net adjustment for deductible and non-deductible amounts	1,357	212
Unrecognized benefit of non-capital losses	33,045	44,919
	-	-

The significant components of the Company's future income tax assets are as follows:

	2005	2004
	$	$
Future income tax assets:		
Mineral properties	2,111,000	2,111,000
Non-capital loss carry-forwards	1,225,000	1,366,000
Equipment	41,000	37,000
	3,377,000	3,514,000
Valuation allowance	(3,377,000)	(3,514,000)
Net future income tax assets	-	-

The Company has non-capital losses of approximately $1.2 million (2005 - $1.4 million), which are available to reduce future taxable income and which expire between 2007 and 2016. The Company also has mineral property expenditure pools of $2.1 million (2004 - $2.1 million) available to reduce taxable income in future years, subject to certain restrictions. The Company has not recognized any future benefit relating to these tax losses and resource deductions as it is not considered likely that they will be utilized.

10. CONTINGENCY

A former lawyer for the Company is claiming for past legal fees, for which the Company has accrued $358,742 in accounts payable, an amount which the Company disputes and intends to settle for a lesser amount or through legal action.

The Company had a contingent liability for $271,584 under a guarantee to a creditor from a prior business venture. No claim has ever been made under this guarantee and management believes it is not enforceable.

11. SUBSEQUENT EVENTS

The Company acquired 100% interest in claims covering 12,263 hectares in and around the Rocher Deboule property for the consideration of $55,000 cash and 90,000 common shares.

The company also contracted International Natural Resource Development and Fugro Aerborne Survey Corp. to conduct geophysical surveys. The estimated cost of these surveys is $170,000 (CDN).