

Jiminex Inc.

Interim Financial Statements

April 30, 2009

(unaudited)

The accompanying unaudited interim financial statements have been prepared by the company's management and the company's independent auditors have not performed a review of these financial statements

Jiminex Inc.

Interim Balance Sheet
(unaudited – See Notice to Reader)
As at

	Note	April 30 2009	October 31 2008 (audited)
Assets			
Current			
Cash and cash equivalents		\$ 537,361	\$ 593,074
Capital assets			
Deposit on mining property agreement	7	10,000	-
		\$ 549,333	\$ 595,304

Liabilities

Current			
Accounts payable and accrued liabilities		\$ 8,373	\$ 31,014

Shareholders' Equity

Capital stock		654,281	654,281
Contributed surplus		144,598	144,598
Deficit		(257,919)	(234,589)
		540,960	564,290
		\$ 549,333	\$ 595,304

Approved by the Board _____ Director _____ Director

See accompanying notes.

Jiminex Inc.

Interim Statements of Operations and Deficit (unaudited – See Notice to Reader)

	Six Months Ended April 30		Three Months Ended April 30	
	2009	2008	2009	2008
Expenses				
Office and general	\$ 19,518	\$ 5,927	\$ 13,091	\$ 5,877
Professional fees	2,143	33,837	2,143	15,867
Expenses relating to the identification of Qualifying transactions	4,103	-	3,129	-
Promotion and investor relations	-	101	-	101
Stock exchange filing fees	-	18,335	-	6,595
Amortization	258	31	129	31
Operating loss	26,022	58,231	18,492	28,471
Stock-based compensation costs	-	39,544	-	39,544
	26,022	97,775	18,492	68,015
Interest income	2,692	309	556	309
Net Loss	(23,330)	(97,466)	(17,936)	(67,706)
Deficit at beginning of period	(234,589)	(15,900)	(239,983)	(45,660)
Deficit at end of period	\$ (257,919)	\$ (113,366)	\$ (257,919)	\$ (113,366)
Basic and diluted loss per share	\$ (0.0023)	\$ (0.0127)	\$ (0.0017)	\$ (0.0078)
Basic and diluted weighted average common shares outstanding	10,315,000	7,704,503	10,315,000	8,642,778

See accompanying notes.

Jiminex Inc.

Interim Statements of Cash Flows

(unaudited – See Notice to Reader)

	Six Months Ended April 30		Three Months Ended April 30	
	2009	2008	2009	2008
Cash flows from operating activities				
Loss for the period	\$ (23,330)	\$ (97,466)	\$ (17,936)	\$ (67,706)
Add items not affecting cash				
Amortization	129	31	129	31
	(23,072)	(97,435)	(17,807)	(67,675)
Changes in non-cash working capital items				
Accounts payable and accrued liabilities	(22,641)	(3,738)	(7,787)	(5,076)
Accounts receivable	-	(3,485)	-	(1,776)
Fees paid through stock options	-	47,176	-	47,176
Prepaid expenses	-	(283)	-	(283)
Deferred financing costs	-	13,480	-	13,480
	(22,641)	53,150	(7,787)	53,521
Cash flows from financing activities				
Proceeds from initial public offering	-	350,000	-	350,000
Financing costs – commissions & expenses	-	(61,795)	-	(61,795)
	-	288,205	-	288,205
Cash flows to investing activities				
Deposit on mining property agreement	(10,000)	-	(10,000)	-
Purchase of temporary investments	-	(550,309)	-	(550,309)
Purchase of capital assets	-	(821)	-	(821)
	(10,000)	(551,130)	(10,000)	(551,130)
Decrease in cash during the period	(55,713)	(307,210)	(35,594)	(277,079)
Cash at beginning of period	593,074	413,020	572,955	382,889
Cash at end of period	\$ 537,361	\$ 105,810	\$ 537,361	\$ 105,810

See accompanying notes.

Jiminex Inc.

Notes to Financial Statements

(Unaudited – See Notice to Reader)

For the Six Months ended April 30, 2009

1. NATURE OF OPERATIONS

Jiminex Inc. (the "Company") was incorporated on August 1, 2007 pursuant to the Canada Business Corporations Act and is classified as a capital pool company as defined in the TSX Venture Exchange ("TSX-V") Policy 2.4. The Company's shares began trading on the TSX Venture Exchange in March 2008. The principle business of the Company is to identify and evaluate opportunities for the acquisition of an interest in assets or businesses and, once identified, to negotiate an acquisition or participation. The Company has not commenced commercial operations and has no significant assets other than cash.

2. SIGNIFICANT ACCOUNTING POLICIES

The interim financial statements of the Company have been prepared in accordance with Canadian generally accepted accounting principles and follow the same accounting policies and methods of their application as the most recent financial statements for the year ended October 31, 2008. These financial statements should be read in conjunction with those audited financial statements.

Recent Accounting Pronouncements Issued and Not Yet Applied

The CICA plans to converge Canadian Generally Accepted Accounting Principles with International Financial Reporting Standards ("IFRS") over a transition period expected to end in 2011, when IFRS will be fully adopted. The impact of the transition to IFRS on the Company's financial statements is not yet determinable.

3. RESTRICTED CASH

The proceeds raised from the issuance of common shares may only be used to identify and evaluate assets or businesses for future investment, with the exception that up to 30% of the gross proceeds may be used to cover prescribed costs of issuing the common shares or administrative and general expenses of the Company. These restrictions apply until completion of a Qualifying Transaction by the Company as defined under the policies of the Exchange.

Jiminex Inc.

Notes to Financial Statements

(Unaudited – See Notice to Reader)

For the Six Months ended April 30, 2009

4. STOCK OPTIONS

On December 6, 2007, the Company has approved a stock option plan. Under the Company's stock option plan (the "Plan"), the directors of the Company can grant options to persons providing ongoing services to the Company. The stock options are non-assignable and non-transferable and may be granted for a term not exceeding five years. The exercise price of the stock options cannot be less than the discounted market price on the date on which the option is granted. The number of shares reserved for issuance under the Plan cannot exceed 10% of the issued and outstanding common shares of the Company. All options issued to date under the plan have vested immediately.

The Company had the following stock options outstanding at April 30, 2009 all of which were issued in year ended October 31, 2008:

Number of Options	Exercisable	Exercise Price	Expiry Date
350,000 ⁽ⁱ⁾	350,000	\$ 0.10	March 24, 2010
711,500	711,500	\$ 0.10	March 11, 2013
320,000	320,000	\$ 0.11	April 17, 2013
1,381,500	1,381,500	\$ 0.10	

(i) These are agent options and were issued outside of the Company's stock option plan.

The above options were not included in the computation of diluted net loss per share as they are anti-dilutive.

5. CAPITAL RISK MANAGEMENT

The Company includes equity, comprised of issued capital stock, contributed surplus and deficit, in the definition of capital.

The Company's primary objective with respect to its capital management is to ensure that it has sufficient cash resources to fund its activities relating to identifying and evaluating qualifying transactions. To secure the additional capital necessary to pursue these plans, the Company may attempt to raise additional funds through the issuance of equity and completion of the Qualifying Transaction.

The proceeds raised from the issuance of common shares may only be used to identify and evaluate assets or businesses for future investment, with the exception that up to 30% of the gross proceeds may be used to cover prescribed costs of issuing the common shares or administrative and general expenses of the Company. These restrictions apply until completion of a Qualifying Transaction by the Company as defined under the policies of the Exchange.

There has been no change with respect to the overall capital risk management strategy during the six months ended April 30, 2009.

Jiminex Inc.

Notes to Financial Statements

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For the Six Months ended April 30, 2009

6. FINANCIAL INSTRUMENTS AND RISK FACTORS

The Company's financial instruments consisting of cash and cash equivalents and accounts payable and accrued liabilities, approximate fair values due to the relatively short term maturities of the instruments. It is management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from these financial instruments.

As at April 30, 2009, the Corporation had working capital of \$528,988. As a result, the Company is not exposed to any liquidity risk, and has sufficient funds to meet its ongoing obligations and meet its objective of completing a Qualifying Transaction.

7. PENDING TRANSACTION AND SUBSEQUENT EVENTS

On April 17, 2009 the Company executed a Letter of Intent Agreement with Beaufield Resources Inc. to acquire an Option to earn an undivided 50% interest in and to the mineral properties comprising Beaufield's Northern Eagle Gold property located in the Hemlo gold mining area situated east of Marathon, Ontario.

The Letter of Intent agreement states that Jiminex Inc. can acquire a 50% interest in the property by paying \$10,000 cash to Beaufield Resources Inc. on signing the Letter of Intent, and a further \$90,000 cash or common share equivalent after approval of the Option by the TSX Venture Exchange. Jiminex Inc. has advanced \$10,000 to Beaufield Resources Inc. as a non refundable deposit.

Pending regulatory approval, this proposed acquisition will be the "Qualifying Transaction" through which Jiminex will evolve from a capital pool corporation into a junior natural resource exploration company.

8. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current period's financial statement presentation which reclassified certain costs incurred in the prior period as share issuance costs.