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The components of the deferred tax assets and liabilities are presented below:

	Statement of Financial Position		Statement of Comprehensive Income	
	2014	2013	2014	2013
Deferred tax asset:				
Decommissioning provision	\$ 95,918	\$ 71,455	\$ 24,463	\$ (9,770)
Deferred tax liability:				
Property, plant and equipment	(2,664,354)	(1,424,212)	(1,240,142)	(1,240,146)
	\$ (2,568,436)	\$ (1,352,757)	\$ (1,215,679)	\$ (1,249,916)

**17. Equity****Share capital**

As of December 31, 2014 and 2013, the authorized, registered and paid share capital amounts to US\$3,000, represented by 60 common shares with a value of C\$1,000 each.

As of December 31, 2014 and 2013 the totality of share capital is securing the loan agreements detailed in Note 12.

**Contributed capital**

Contributed paid-in capital is comprised of additional contributions made by shareholders.

**Equity transactions**

During the years ended December 31, 2014 capital withdrawals were taken by Company shareholders in the amount of US\$12,816,362.

**Dividends**

Distributions to Company shareholders, including dividends or any reduction of capital, are considered "restricted payments" as per the loan agreements described in Note 12. Therefore, the Company must comply with certain requirements before such distributions can be made.

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