
**ASTORIUS RESOURCES LTD.
FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED
DECEMBER 31, 2007
(Unaudited)**

Notice of No Auditor Review of Interim Financial Statements

The accompanying unaudited interim financial statements have been prepared by management and approved by the Audit Committee and the Board of Directors.

The Company's independent auditors have not performed a review of these financial statements in accordance with the standards established by the Canadian Institute of Chartered Accountants for a review of interim financial statements by an entity's auditors.

ASTORIUS RESOURCES LTD.**BALANCE SHEETS**

	December 31, 2007 (Unaudited)	October 10, 2007
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 952,369	\$ 187,500
Amounts receivable	1,971	530
	<hr/> 954,340	<hr/> 188,030
Deferred share issue costs	–	17,973
	<hr/> \$ 954,340	<hr/> \$ 206,003
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 24,751	\$ 19,792
SHAREHOLDERS' EQUITY		
Share capital (Note 3)	938,556	187,500
Contributed surplus (Note 4)	44,899	–
Deficit	(53,866)	(1,289)
	<hr/> 929,589	<hr/> 186,211
	<hr/> \$ 954,340	<hr/> \$ 206,003

Approved on behalf of the Board:

/s/ "Malcolm Powell"

Malcolm Powell, Director

/s/ "Carl Jonsson"

Carl Jonsson, Director

ASTORIUS RESOURCES LTD.**STATEMENTS OF OPERATIONS, COMPREHENSIVE LOSS AND DEFICIT****FOR THE THREE MONTHS ENDED DECEMBER 31, 2007**(Unaudited)

Expenses	
Professional fees	\$ 25,364
Filing and transfer agent fees	28,011
Office and miscellaneous	1,218
Loss from operations	(54,593)
Other item	
Interest income	2,016
Net loss and comprehensive loss for the period	(52,577)
Deficit, beginning of period	(1,289)
Deficit, end of period	\$ (53,866)
Net loss per share, basic and diluted	\$ (0.01)
Weighted average number of shares outstanding	8,134,146

(The Accompanying Notes are an Integral Part of These Financial Statements)

ASTORIUS RESOURCES LTD.**STATEMENT OF CASH FLOWS****FOR THE THREE MONTHS ENDED DECEMBER 31, 2007**(Unaudited)

CASH FROM (USED IN):

Operating Activities

Net loss for the period \$ (52,577)

Changes in non-cash working capital items:

Amounts receivable (1,441)

Accounts payable and accrued liabilities 4,959

(49,059)

Financing Activity

Proceeds from shares issued 900,000

Share issuance costs (86,072)

813,928

Increase in cash during the period 764,869

Cash and cash equivalents, beginning of the period 187,500

Cash and cash equivalents, end of the period \$ 952,369

Supplemental Cash Flow Information

Interest paid \$ -

Income taxes paid \$ -

ASTORIUS RESOURCES LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE THREE MONTHS ENDED DECEMBER 31, 2007

(Unaudited)

1. Nature of Operations

Astorius Resources Ltd. (the "Company") was incorporated under the Business Corporations Act of British Columbia on May 4, 2007.

The Company is in the process of identifying and evaluating business opportunities with the objective of completing a "qualifying transaction" under TSX rules. Under these rules, a qualifying transaction must be entered into within 24 months of listing.

Future operations and dependent upon the Company's ability to acquire and finance future business ventures.

2. Summary of Significant Accounting Policies

a) Basis of presentation

The accompanying unaudited interim financial statements of the Company have been prepared in accordance with Canadian generally accepted accounting principles for interim financial statements and accordingly do not include all disclosures required for annual financial statements.

These unaudited interim financial statements follow the same significant accounting policies and methods of application as the Company's financial statements for the period ended October 10, 2007. The interim financial statements should be read in conjunction with the annual financial statements.

In the opinion of management, all adjustments considered necessary for fair presentation have been included. Operating results for the interim period are not necessarily indicative of the results that may be expected for the full fiscal year ending September 30, 2008.

b) Financial instruments

The Company's financial instruments include cash and cash equivalents and accounts payable. In management's opinion, the Company is not exposed to significant interest rate, currency exchange rate or credit risk arising from these financial instruments. The fair values of these financial instruments approximate their carrying values because of their current nature. The Company is not exposed to derivative financial instruments. Financial instruments that potentially subject the Company to concentration of credit risks consist principally of cash and cash equivalents. To minimize the credit risk the Company places these instruments with high credit quality financial institutions.

The Company classified its cash and cash equivalents as held-for-trading and its accounts payable as other financial liabilities.

ASTORIUS RESOURCES LTD.**NOTES TO THE FINANCIAL STATEMENTS****FOR THE THREE MONTHS ENDED DECEMBER 31, 2007**(Unaudited)

3. Share Capital

Authorized:

Unlimited number of voting common shares without par value

Issued and Outstanding:

	Number	Amount
Balance, October 10, 2007	2,500,000	\$ 187,500
Issued for cash at \$0.15 per share	6,000,000	900,000
Share issue costs	–	(148,945)
Balance, December 31, 2007	8,500,000	\$ 938,555

On October 15, 2007, pursuant to an initial public offering, the Company issued 6,000,000 common shares at \$0.15 per share for gross proceeds of \$900,000. In connection with the offering, the Company paid commission of \$90,000, a finance fee of \$8,000 and granted 600,000 non-transferable options with a fair value of \$44,899 to the agent for the offering. The Company also incurred other share issue costs of \$6,046.

Escrowed Shares:

At December 31, 2007, 2,500,000 shares were held in escrow. Under the escrow agreement, 10% of the shares will be released on the issuance of the Final Exchange Bulletin (the TSX's acceptance of the Qualifying Transaction) and an additional 15% will be released on each of the dates which are 6 months, 12 months, 18 months 24 months, 30 months and 36 months following the initial release.

Agent Options:

The Company uses the Black-Scholes option valuation model to value the agent options granted during the period. The Black-Scholes model was developed for use in estimating the fair value of traded options that have no vesting restrictions and are fully transferable. The model requires management to make estimates which are subjective and may not be representative of actual results. Changes in assumptions can materially affect estimates of fair values.

The fair value of agent options granted and vested during the period ended December 31, 2007 has been estimated using the Black-Scholes model to be \$44,899, which has been recorded as share issuance costs and included in contributed surplus. For purposes of the calculation, the following weighted average assumptions were used under the Black-Scholes option pricing model:

Risk free interest rate	4.36%
Expected dividend yield	0%
Expected stock price volatility	90%
Expected life of options	2 years

The weighted average fair value of stock options granted during the period ended December 31, 2007 was \$0.07 per option.

ASTORIUS RESOURCES LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE THREE MONTHS ENDED DECEMBER 31, 2007

(Unaudited)

4. Contributed Surplus

Balance – beginning of period	\$	–
Fair value of agent options granted		44,899
Fair value of agent options exercised		–
<u>Balance - end of period</u>	<u>\$</u>	<u>44,899</u>

5. Related Party Transactions

During the period, the Company incurred legal fees of \$18,864 from a law firm of which a director of the Company is a principal.

6. Subsequent Event

On February 5, 2008, the Company issued share purchase options to Directors and Officers for 850,000 shares, exercisable at \$0.15 per share until January 8, 2013.