ASTORIUS RESOURCES LTD.
(AN EXPLORATION STAGE COMPANY)

FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED

MARCH 31, 2010

(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.
(AN EXPLORATION STAGE COMPANY)

BALANCE SHEETS

AS AT MARCH 31, 2010

		March 31, 2010 (Unaudited)		September 30, 2009 (Audited)
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents (Note 3)	$	606,478	$	772,154
Amounts receivable		2,401		3,774
Prepaid expense		4,299		–
		613,138		775,928
PREPAID EXPLORATION EXPENDITURES		–		25,000
MINERAL PROPERTY (Note 4)		209,731		53,197
	$	822,909	$	854,125
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities	$	45,116	$	5,895
SHAREHOLDERS' EQUITY				
Share capital (Note 5)		923,465		923,465
Contributed surplus		115,722		115,722
Deficit		(261,394)		(190,957)
		777,793		848,230
	$	822,909	$	854,125

Nature of Operations (Note 1)

Subsequent Event (Note 8)

Approved on behalf of the Board:

/s/ "Malcolm Powell"   */s/ "Carl Jonsson"*

Malcolm Powell, Director   Carl Jonsson, Director

ASTORIUS RESOURCES LTD.
(AN EXPLORATION STAGE COMPANY)

STATEMENTS OF OPERATIONS, COMPREHENSIVE LOSS AND DEFICIT

FOR THE SIX MONTHS ENDED MARCH 31, 2010

(Unaudited)

	Three months ended March 31, 2010	Three months ended March 31, 2009	**Six months ended March 31, 2010**	Six months ended March 31, 2009
EXPENSES				
Consulting fees	**$ 15,000**	$ –	**$ 30,000**	$ –
Accounting fees	**5,975**	4,300	**14,875**	13,500
Office and miscellaneous	**5,132**	3,351	**9,945**	6,467
Legal fees	**8,640**	10,239	**9,179**	16,101
Filing and transfer agent fees	**3,599**	19,111	**4,977**	23,976
Advertising and promo	**980**	–	**4,313**	–
	39,326	37,001	**73,289**	60,044
LOSS BEFORE OTHER ITEMS	**(39,326)**	(37,001)	**(73,289)**	(60,044)
OTHER ITEM				
Interest income	**802**	2,874	**2,852**	2,874
NET LOSS AND COMPREHENSIVE (LOSS)	**(38,524)**	(34,127)	**(70,437)**	(57,170)
DEFICIT, BEGINNING OF PERIOD	**(222,870)**	(116,769)	**(190,957)**	(93,726)
DEFICIT, END OF PERIOD	**$ (261,394)**	$ (150,896)	**$ (261,394)**	$ (150,896)
LOSS PER SHARE – BASIC AND DILUTED	**$ (0.00)**	$ (0.00)	**$ (0.01)**	$ (0.01)
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING	**8,650,000**	8,500,000	**8,650,000**	8,500,000

ASTORIUS RESOURCES LTD.
(AN EXPLORATION STAGE COMPANY)

STATEMENT OF CASH FLOWS

FOR THE SIX MONTHS ENDED MARCH 31, 2010

(Unaudited)

	Three months ended March 31, 2010	Three months ended March 31, 2009	**Six months ended March 31, 2010**	Six months ended March 31, 2009
CASH PROVIDED BY (USED IN):				
OPERATING ACTIVITIES				
Net loss for the period	**$ (38,525)**	$ (34,127)	**$ (70,437)**	$ (57,170)
Changes in non-cash working capital balances:				
Amounts receivable	**38**	(960)	**1,373**	(1,310)
Prepaid expenses	**1,843**	–	**(4,299)**	–
Accounts payable and accrued liabilities	**(708)**	6,039	**4,921**	13,425
	(37,352)	(29,048)	**(68,442)**	(45,055)
INVESTING ACTIVITIES				
Mineral property expenditures	**(6,822)**	–	**(97,234)**	–
DECREASE IN CASH	**(44,174)**	(29,048)	**(165,676)**	(45,055)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	**650,652**	924,288	**772,154**	940,295
CASH AND CASH EQUIVALENTS, END OF PERIOD	**$ 606,478**	$ 895,240	**$ 606,478**	$ 895,240
SUPPLEMENTAL INFORMATION				
Cash paid for interest	**–**	–	**–**	–
Cash paid for income taxes	**–**	–	**–**	–

1. NATURE OF OPERATIONS

Astorius Resources Ltd. (the "Company") was incorporated under the Business Corporation Act of British Columbia on May 4, 2007 and is listed on the TSX Venture Exchange.

The Company is in the business of acquisition, exploration and development of resource properties. The recovery of the Company's investment in resource properties and the attainment of profitable operations is dependent upon discovery and development of economic reserves and the ability to arrange sufficient financing to bring the reserves into production. The ultimate outcome of these matters cannot presently be determined because they are contingent on future events. At March 31, 2010, the Company continues to be an exploration stage company.

The Company has realized recurring losses which are funded primarily by issuance of shares. The Company's ability to continue its operations and to realize assets at their carrying values is dependent upon obtaining additional financing or maintaining continued support from its shareholders and creditors, and generating profitable operations in the future.

These financial statements do not give effect to any adjustments which would be necessary should the Company be unable to continue as a going concern and therefore be required to realize its assets and discharge its liabilities in other than the normal course of business and at amounts different from those reflected in the accompanying financial statements.

2. 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 year ended September 30, 2009. The interim financial statements should be read in conjunction with the September 30, 2009 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, 2010.

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include an investment in a redeemable guaranteed investment certificate ("GIC") with an interest rate of 0.45% (September 30, 2009 – 1.30%) per annum. At March 31, 2010, the fair value of the GIC was $603,735 (September 30, 2009 - $771,782).

4. MINERAL PROPERTY

		Pat Property
Acquisition costs		
Balance, September 30, 2009	$	39,500
Cash paid to Optionor as per Amendment Agreement		34,300
Balance, March 31, 2010		73,800
Exploration costs		
Balance, September 30, 2009		13,697
Consulting		17,044
Drilling		105,190
Balance, March 31, 2010		135,931
	$	209,731

Pat Property, British Columbia, Canada

On January 23, 2009, the Company entered into an assignment agreement, amended January 26, 2009, to acquire a previously existing option (“Option”) to acquire a 60% interest in the Pat Mineral Claims located in the Cariboo Mining Division, British Columbia. In consideration of the assignment the Company issued 100,000 shares to the assignor.

In order to maintain and exercise the Option the Company must make cash payments of $115,000, issue 150,000 common shares to the optionor and incur exploration expenditures of $1,200,000 as follows:

		Cash	Issue Common Shares		Minimum Expenditures
(i) On June 25, 2009 (paid and issued)	$	30,000	50,000	$	–
(ii) By November 15, 2009 (incurred)		–	–		100,000
(iii) On June 25, 2010 (amended)		40,000	50,000		–
(iv) On June 25, 2011		45,000	50,000		1,100,000
	$	115,000	150,000	$	1,200,000

During the 2009 mineral exploration program, there was a discovery of a coal seam which extends beyond the boundaries of the Pat Property. The Optionor has applied for coal leases which shall be included as part of the Pat Property. On March 31, 2010, the Company entered into an Amendment Agreement with the Optionor in which they agreed that in consideration for the Company making full payment to the Optionor by April 15, 2010 of coal lease application fees totalling $34,300, the cash component of the Option due on June 25, 2010 would be deferred to December 31, 2010.

5. SHARE CAPITAL

Authorized:

Unlimited number of voting common shares without par value

Issued and Outstanding:

	Number	Amount
Balance, September 30, 2009 and March 31, 2010	8,650,000	$ 923,465

6. STOCK OPTION PLAN

As of March 31, 2010 the Company had stock options outstanding and exercisable to acquire an aggregate of 850,000 common shares summarized as follows. All of these options are fully vested.

	Number of Options	Weighted Average Exercise Price	Expiry Date
Granted: Agent	600,000	$0.15	January 8, 2010
Granted: Directors	850,000	$0.15	January 8, 2013
Balance, September 30, 2009	1,450,000	$0.15	
Expired: Agent	(600,000)	$0.15	January 8, 2010
Balance, March 31, 2010	850,000	$0.15	

Under the Company's stock option plan, the exercise price of each option is determined by the Board, subject to the pricing policies of the TSX Venture Exchange. Options vest immediately when granted and expire five years from the date of the grant, unless the Board establishes more restrictive terms.

The aggregate number of shares issuable pursuant to options granted under the plan is limited to 10% of the Company's issued shares at the time the options are granted. The aggregate number of options granted to any one optionee in a 12-month period is limited to 5% of the issued shares of the corporation.

7. RELATED PARTY TRANSACTIONS

During the six months ended March 31, 2010, the Company incurred the following related party transactions measured at the exchange amounts, which were the amounts agreed upon by the transacting parties and are on terms and conditions similar to those for arms length transactions:

a. The Company incurred legal fees of $9,179 (2009 - $13,015) from a law firm of which a director of the Company is a principal.

b. The Company paid office services, facilities and rent of $9,000 (2009 - $6,000) to a corporation with common directors.

c. The Company paid consulting fees of $30,000 (2009 - $Nil) to a corporation owned by a director of the Company.

d. At March 31, 2010, accounts payable and accrued liabilities included $4,781 (March 31, 2009: $7,118) for amounts due to a law firm of which a director is a principal.

8. SUBSEQUENT EVENT

On April 21, 2010, the Company entered into an agreement with a group of Peruvian nationals to fund the acquisition of mineral claims in Peru. With a payment of US$15,000 the Peruvians have been able to secure newly granted mineral claims covering a contiguous area of 3,000 hectares. For funding the acquisition the Company has acquired a 50% interest in the claims and the Peruvians have a 50% interest. The Company's next step will be to negotiate and settle a joint venture agreement with the Peruvians – which it is expected will designate the Company as the Operator.