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**ASTORIUS RESOURCES LTD.**  
**CONDENSED INTERIM FINANCIAL STATEMENTS**  
**FOR THE THREE AND NINE MONTHS ENDED**  
**JUNE 30, 2013**  
(Unaudited)

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## **Notice of No Auditor Review of Condensed Interim Financial Statements**

The accompanying unaudited condensed 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 condensed interim financial statements in accordance with the standards established for a review of interim financial statements by an entity's auditors.

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**ASTORIUS RESOURCES LTD.****CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION**(Expressed in Canadian dollars)

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	<b>June 30, 2013 (unaudited)</b>	September 30, 2012 (audited)
<b>ASSETS</b>		
Current		
Cash and cash equivalents	\$ 8,997	\$ 68,925
Amounts receivable	24,831	3,603
Prepaid expenses	5,048	2,426
	<b>38,876</b>	74,954
Reclamation deposit	5,000	5,000
Mineral property exploration <i>[Note 3]</i>	272,194	252,226
	<b>\$ 316,070</b>	<b>\$ 332,180</b>
<b>LIABILITIES</b>		
Current		
Accounts payable and accrued expenses	\$ 24,066	\$ 14,000
<b>SHAREHOLDERS' EQUITY</b>		
Share capital <i>[Note 4]</i>	1,092,475	994,965
Contributed surplus	173,429	137,790
Deficit	(973,900)	(814,575)
	<b>292,004</b>	318,180
	<b>\$ 316,070</b>	<b>\$ 332,180</b>

Approved on behalf of the Board on August 29, 2013:

/s/ "Malcolm Powell"

Malcolm Powell, Director

/s/ "Carl Jonsson"

Carl Jonsson, Director

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

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**ASTORIUS RESOURCES LTD.****CONDENSED INTERIM STATEMENTS OF COMPREHENSIVE LOSS**

(Expressed in Canadian dollars)

(Unaudited)

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	<b>Three months ended June 30, 2013</b>	<b>Three months ended June 30, 2012</b>	<b>Nine months ended June 30, 2013</b>	<b>Nine months ended June 30, 2012</b>
<b>EXPENSES</b>				
Accounting fees	\$ 1,500	\$ 3,500	\$ 24,000	\$ 29,500
Consulting fees	2,500	–	12,500	–
Filing and transfer agent fees	4,268	3,391	11,246	13,656
Legal fees	2,525	1,470	12,031	6,405
Management fees	14,063	15,000	44,063	45,000
Office and miscellaneous	4,430	5,230	20,543	18,668
Share-based payments	35,639	–	35,639	–
	<b>64,925</b>	<b>28,591</b>	<b>160,022</b>	<b>113,229</b>
<b>LOSS BEFORE OTHER ITEMS</b>	<b>(64,925)</b>	<b>(28,591)</b>	<b>(160,022)</b>	<b>(113,229)</b>
<b>OTHER ITEM</b>				
Interest (expense) income	338	5	697	(383)
<b>NET LOSS AND COMPREHENSIVE LOSS</b>	<b>\$ (64,587)</b>	<b>\$ (28,586)</b>	<b>\$ (159,325)</b>	<b>\$ (113,612)</b>
<b>LOSS PER SHARE – BASIC AND DILUTED</b>				
	<b>\$ (0.01)</b>	<b>\$ (0.00)</b>	<b>\$ (0.02)</b>	<b>\$ (0.01)</b>
<b>WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING</b>	<b>10,300,000</b>	<b>9,050,000</b>	<b>10,048,718</b>	<b>8,981,752</b>

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

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**ASTORIUS RESOURCES LTD.****CONDENSED INTERIM STATEMENTS OF CASH FLOWS**

(Expressed in Canadian dollars)

(Unaudited)

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	<b>Nine months ended June 30, 2013</b>	<b>Nine months ended June 30, 2012</b>
<b>CASH FROM (USED IN):</b>		
<b>OPERATIONS</b>		
Net loss for the period	\$ (159,325)	\$ (113,612)
Add (deduct) items not involving cash:		
Share-based payments	35,639	-
	<b>(123,686)</b>	<b>(113,612)</b>
Changes in non-cash working capital balances:		
Decrease (increase) in amounts receivable	(21,228)	9,435
Decrease (increase) in prepaid expenses	(2,622)	(2,036)
Increase (decrease) in accounts payable	10,066	3,131
	<b>(137,470)</b>	<b>(103,082)</b>
<b>INVESTING</b>		
Reclamation deposit	-	(5,000)
Exploration expenditures	(19,968)	(18,206)
<b>FINANCING</b>		
Proceeds from issuance of common stock	100,000	-
Share issuance costs	(2,490)	-
	<b>97,510</b>	
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(59,928)</b>	<b>(126,288)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD</b>	<b>68,925</b>	<b>178,222</b>
<b>CASH AND CASH EQUIVALENTS, END OF PERIOD</b>	<b>\$ 8,997</b>	<b>\$ 51,934</b>
<b>Non cash investing and financing activities</b>		
Shares issued for mineral property	\$ -	\$ 36,000

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

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**ASTORIUS RESOURCES LTD.****CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY**

(Expressed in Canadian dollars)

(Unaudited)

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	<b>Number of Common Shares</b>	<b>Amount of Common Shares</b>	<b>Contributed Surplus</b>	<b>Deficit</b>	<b>Total</b>
As at September 30, 2011	8,850,000	\$ 958,965	\$ 137,790	\$ (668,073)	\$ 428,682
Shares issued as finder's fees for mineral properties	200,000	36,000	—	—	36,000
Share-based payments	—	—	—	—	—
Net loss for the period	—	—	—	(113,612)	(113,612)
<b>As at June 30, 2012</b>	<b>9,050,000</b>	<b>\$ 994,965</b>	<b>\$ 137,790</b>	<b>\$ (781,685)</b>	<b>\$ 351,070</b>
As at September 30, 2012	9,050,000	994,965	137,790	(814,575)	318,180
Shares issued as mineral property payment	1,250,000	100,000	—	—	100,000
Share issuance costs	—	(2,490)	—	—	(2,490)
Share-based payments	—	—	35,639	—	35,639
Net loss for the period	—	—	—	(159,325)	(159,325)
<b>As at June 30, 2013</b>	<b>10,300,000</b>	<b>\$ 1,092,475</b>	<b>\$ 173,429</b>	<b>\$ (973,900)</b>	<b>\$ 292,004</b>

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

**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS**

**NINE MONTHS ENDED JUNE 30, 2013**

(Expressed in Canadian Dollars)

(Unaudited)

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**1. CORPORATE INFORMATION AND 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 and trades under the symbol ASQ. The address of the Company's corporate office and its principal place of business is Suite 2300 -1066 West Hastings Street, Vancouver, British Columbia, Canada.

The Company is in the exploration stage and its principal business activity is the sourcing and exploration of mineral properties in North America. The Company is in the process of exploring and evaluating its mineral properties and has not yet determined whether these properties contain ore reserves that are economically recoverable. The recoverability of amounts shown for mineral properties and related capitalized exploration expenditures is dependent upon the discovery of economically recoverable reserves, confirmation of the Company's interest in the underlying mineral claims, the ability of the Company to obtain necessary financing to complete the development and upon future profitable production or proceeds from the disposition thereof.

These financial statements do not give effect to adjustments that would be necessary to the carrying amounts and classifications of assets and liabilities should the Company be unable to continue as a going concern.

**2. BASIS OF PREPARATION**

a) Statement of compliance

These condensed interim financial statements are prepared in accordance with International Accounting Standard ("IAS") 34 *Interim Financial Reporting* under International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board. The Company has consistently applied the same accounting policies in its condensed interim financial statements and throughout all periods presented, as if the policies have always been in effect. These condensed interim financial statements do not contain all of the information required for full annual financial statements. These condensed interim financial statements for the nine months ended June 30, 2013 should be read in conjunction with the annual September 30, 2012 financial statements.

b) Going Concern

These interim financial statements are prepared on a going concern basis, which assumes that the Company will continue its operations for a reasonable period of time. The Company has incurred losses since its inception and had an accumulated deficit of \$973,900 at June 30, 2013 which has been 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. The Company has been successful in the past in raising funds for operations by issuing shares but there is no assurance that it will be able to continue to do so in the future.

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**ASTORIUS RESOURCES INC.****NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS****NINE MONTHS ENDED JUNE 30, 2013**

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**3. MINERAL PROPERTY EXPLORATION**

Expenditures on interests in mineral properties are considered exploration and evaluation assets.

	<b>Babine Project</b>
<b>Acquisition costs</b>	
Balance, September 30, 2011	\$ 84,853
Staking fees	8,767
Shares issued in connection with acquisition of property	36,000
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Subtotal of acquisition costs, September 30, 2012	129,620
Staking fees	1,308
Cash paid	846
Staking fees	920
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<b>Subtotal of acquisition costs, June 30, 2013</b>	<b>\$ 131,774</b>
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<b>Exploration costs</b>	
Balance, September 30, 2011	\$ 155,894
Consulting	11,575
Geophysical	1,905
Less: Mineral exploration tax credit received	(46,768)
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Subtotal of exploration costs, September 30, 2012	122,206
Geophysical	17,814
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<b>Subtotal of exploration costs, June 30, 2013</b>	<b>\$ 122,606</b>
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<b>Balance, June 30, 2013</b>	<b>\$ 272,194</b>

As of June 30, 2013, the Company owns, or holds under option, 105 claims covering 38,782 (September 30, 2012: 38,542) hectares in the Babine Project area, located in British Columbia.

**4. SHARE CAPITAL**

The Company has authorized share capital of an unlimited number of common voting shares without par value. Disclosures on any common shares issued are provided in the Statements of Changes in Equity.



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**ASTORIUS RESOURCES INC.****NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS****NINE MONTHS ENDED JUNE 30, 2013**

(Expressed in Canadian Dollars)

(Unaudited)

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**5. STOCK OPTION PLAN AND SHARE-BASED COMPENSATION**

The Company has established a stock option plan for directors, employees, and consultants. The following table summarizes the stock options outstanding and exercisable at June 30, 2013:

Price	Number Outstanding	Number Exercisable	Expiry Date
\$0.15	170,000	170,000	October 18, 2015
\$0.10	800,000	800,000	June 5, 2018
	970,000	970,000	

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.

A summary of the Company's stock options for the period ended June 30, 2013 is presented below:

	Number	Weighted Average Exercise Price
Outstanding, September 30, 2012	850,000	\$ 0.15
Expired options	(680,000)	0.15
Granted options	800,000	0.10
<b>Outstanding, June 30, 2013</b>	<b>970,000</b>	<b>\$ 0.11</b>

The following weighted average assumptions were used in computing the fair value of stock options granted during the nine months ended June 30, 2013:

	June 30, 2013
Weighted average share price	\$0.05
Expected dividend yield	0%
Risk-free interest rate	1.34%
Expected volatility	156%
Expected life	5.00
Forfeiture rate	0%

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**ASTORIUS RESOURCES INC.****NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS****NINE MONTHS ENDED JUNE 30, 2013**

(Expressed in Canadian Dollars)

(Unaudited)

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**6. WARRANTS**

Warrant activity for the period-ended June 30, 2013 is presented below:

	<b>June 30, 2013</b>	
	<b>Number of Warrants</b>	<b>Weighted Average Exercise Price</b>
Outstanding, September 30, 2012	–	\$ –
Granted	625,000	0.12
Exercised	–	–
Expired	–	–
Outstanding, June 30, 2013	625,000	\$ 0.12

At June 30, 2013, the following warrants were outstanding entitling the holders the right to purchase one common share for each warrant held:

<b>Number of Warrants</b>	<b>Weighted Average Exercise Price</b>	<b>Expiry Date</b>
400,000	\$ 0.12	May 20, 2014
225,000	0.12	May 26, 2014
625,000	\$ 0.12	

**7. RELATED PARTY TRANSACTIONS**

- a) The Company has identified its directors and certain senior officers as its key management personnel and the compensation costs for key management personnel and companies related to them were recorded at their exchange amounts as agreed upon by transacting parties and on terms and conditions similar to non-related parties as follows:
- i) The Company incurred legal fees of \$12,031 (June 30, 2012: \$6,405) from a law firm of which a director is a principal.
  - ii) The Company incurred management fees of \$44,063 (June 30, 2012: \$15,000) from a corporation owned by a director.
  - iii) The Company incurred office services, facilities and rent expense of \$13,219 (June 30, 2012: \$6,405) from a corporation with common directors.
- b) At June 30, 2013, accounts payable and accrued liabilities included \$13,986 (September 30, 2012: \$14,000) for amounts due to a law firm of which a director is a member.

**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS**

**NINE MONTHS ENDED JUNE 30, 2013**

(Expressed in Canadian Dollars)

(Unaudited)

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**8. FINANCIAL INSTRUMENTS**

**Credit Risk** - Financial instruments that potentially subject the Company to concentrations of credit risks consist principally of cash and cash equivalents. To minimize the credit risk the Company places these instruments with a high credit quality financial institution.

**Liquidity Risk** - The Company ensures its holding of cash and cash equivalents is sufficient to meet its short-term exploration, development, and general and administrative expenditures. The Company's cash equivalents are invested in business guaranteed investment certificates which are immediately available on demand when required. The Company does not have investments in any asset backed deposits.

**Foreign Exchange Risk** - The Company does not have foreign currency denominated financial instruments and is not exposed to significant foreign exchange risk.

**Interest Rate Risk** - The Company manages its interest rate risk by obtaining the best commercial deposit interest rates available in the market by the major Canadian financial institutions.

**Market risk** - Market risk is the risk that the fair value of, or future cash flows from, the Company's financial instruments will significantly fluctuate due to changes in market prices. The sale of the financial instruments can be affected by changes in interest rates, foreign exchange rates, and equity prices. The Company is exposed to market risk in trading its investments, and unfavourable market conditions could result in dispositions of investments at less than favourable prices. The Company's investments are accounted for at estimated fair values and are sensitive to changes in market prices, such that changes in market prices result in a proportionate change in the carrying value of the Company's investments. The Company's ability to raise capital to fund mineral resource exploration is subject to risks associated with fluctuations in mineral resource prices. Management closely monitors commodity prices, individual equity movements, and the stock market to determine the appropriate course of action to be taken by the Company.

**9. OPERATING SEGMENT INFORMATION**

The Company's operations are limited to a single industry segment being the acquisition, exploration and development of mineral properties. The Company has mineral properties located in Canada in the Province of British Columbia.