# **Extractive Sector Transparency Measures Act Report**

Reporting Year Reporting Entity Name	From: 2016-01-01 To: 2016-12-31 Torq Resources Inc. (Formerly Stratton Resources Inc.)				
Reporting Entity ESTMA Identification Number	on Number E566982				
Subsidiary Reporting Entities (if necessary)	Enter names & ESTMA Identification Numbers here separated by (e.g. Sub Reporting Entity 1, Sub Reporting Entity 2, Sub Reporting E				

#### Attestation: Please check one of the the boxes below and provide the required information

Attestation (by Reporting Entity)  $\checkmark$ 

In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above. 2016-01-01 to 2016-12-31

#### Attestation (through independent audit)

In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest that I engaged an independent auditor to undertake an audit of the ESTMA report for the entity(ies) and reporting year listed above. Such an audit was conducted in accordance with the Technical Reporting Specifications issued by Natural Resources Canada for independent attestation of ESTMA reports.

The auditor expressed an unmodified opinion, dated [ENTER DATE: YYYY-MM-DD], on the ESTMA report for the entity(ies) and period listed above. The independent auditor's report can be found at [INSERT WEBLINK TO AUDIT OPINION POSTED ONLINE – link should be on same page as report link]

Peter Rees

**Director or Officer of Reporting Entity Full Name:** Position Title:

Mop **Chief Financial Officer** 

Date: 2017/05/30

### Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 1/1/2016 To: 12/31/2016
Reporting Entity Name	Torq Resources Inc. (Formerly Stratton Resources Inc.)
Reporting Entity ESTMA Identification Number	E566982
Subsidiary Reporting Entities (if necessary)	Enter names & ESTMA Identification Numbers here separated by comas (e.g. Sub Reporting Entity 1, Sub Reporting Entity 2, Sub Reporting Entity 3, etc.)

Payments by Payee										
Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Canada	Department of Natural Resources of Newfoundland and Labrador			\$310,000					\$310,000	Claim lease fees, of which recording fees amount was \$71,880 and security deposits amount was \$239,600. The security deposits are refundable to the Company upon the completion of assessment work on the claims.

All reported payments are in Canadian dollars and have been rounded to the nearest \$10,000

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	1/1/2016	To:	12/31/2016			
Reporting Entity Name	Torq Resources Inc. (Formerly Stratton Resources Inc.)						
Reporting Entity ESTMA Identification Number		E5669	82				

Subsidiary Reporting Entities (if necessary)

Enter names & ESTMA Identification Numbers here separated by comas ( e.g. Sub Reporting Entity 1, Sub Reporting Entity 2, Sub Reporting Entity 3, etc.)

Payments by Project										
Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Canada	Newfoundland			\$310,000					\$310,000	Claim lease fees, of which recording fees amount was \$71,880 and security deposits amount was \$239,600. The security deposits are refundable to the Company upon the completion of assessment work on the claims.

All reported payments are in Canadian dollars and have been rounded to the nearest \$10,000