



ANGKOR GOLD CORP.

ANGKOR GOLD CORP.

CONDENSED INTERIM FINANCIAL STATEMENTS

FOR THE SIX AND THREE MONTHS ENDED 31 JANUARY 2018

Stated in Canadian Dollars

NOTICE OF NO AUDITOR REVIEW OF CONDENSED INTERIM FINANCIAL STATEMENTS

The accompanying unaudited condensed interim financial statements of the Company have been prepared by and are the responsibility of the Company's management.

The Company's independent auditor has not performed a review of these condensed interim financial statements in accordance with standards established by the Canadian Institute of Chartered Accountants.

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MANAGEMENT'S RESPONSIBILITY

To the Shareholders of Angkor Gold Corp.:

Management is responsible for the preparation and presentation of the accompanying condensed interim consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with International Financial Reporting Standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and the Audit Committee are composed primarily of directors who are neither management nor employees of the Company. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information presented. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and the external auditors. The Audit Committee has the responsibility of meeting with management, and the external auditors to discuss the internal controls over the financial reporting process, auditing matters and financial reporting issues. The Board is also responsible for recommending the appointment of the Company's external auditors.

The Company's independent auditor has not performed a review of these condensed interim consolidated financial statements in accordance with standards established by the Canadian Organization of Chartered Professional Accountants for a review of interim financial statements by an entity's auditor.

We draw attention to Note 1 in the condensed interim consolidated financial statements which indicates the existence of a material uncertainty that may cast substantial doubt on the Company's ability to continue as a going concern.

The condensed interim consolidated financial statements were approved by the Board of Directors on 26 March 2018 and were signed on its behalf by:

"Stephen Burega"

Stephen Burega, CEO

"Grant T. Smith"

Grant T. Smith, CFO

Canadian Dollars
(Unaudited)

CONDENSED INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	Note	As at 31 January 2018	As at 31 July 2017
ASSETS			
Current Assets			
Cash		\$ 434,809	\$ 246,396
Amounts receivable		102,346	58,520
Prepaid amounts and deposits		303,768	139,266
Current portion of promissory note receivable	(10)	-	149,820
		840,923	594,002
Non-current Assets			
Promissory note receivable	(10)	-	374,550
Long-term prepaid amounts		65,361	66,525
Property and equipment	(7)	99,454	99,372
Exploration and evaluation assets	(8)	5,840,208	6,124,273
		6,005,023	6,664,720
		\$ 6,845,946	\$ 7,258,722
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities	(12)	\$ 928,478	\$ 1,215,969
Due to related parties	(12)	552,744	-
		1,481,222	1,215,969
EQUITY			
Share capital	(11)	32,344,266	31,812,041
Contributed surplus	(11)	2,562,373	2,549,373
Warrants	(11)	558,725	529,005
Accumulated other comprehensive income		743,770	909,441
Deficit		(30,844,410)	(29,757,107)
		5,364,724	6,042,753
		\$ 6,845,946	\$ 7,258,722
Nature of operations and going concern	(1)	Commitments	(13)
Basis of preparation - Statement of Compliance	(2)	Capital management	(14)

The condensed interim consolidated financial statements were approved by the Board of Directors on 26 March 2018 and were signed on its behalf by:

"Mike Weeks"

Mike Weeks, Director

"Terry Mereniuk"

Terry Mereniuk, Director

Canadian Dollars
(Unaudited)

CONDENSED INTERIM CONSOLIDATED STATEMENTS OF LOSS AND COMPREHENSIVE LOSS

	Six months ended 31 January 2018	Six months ended 31 January 2017	Three months ended 31 January 2018	Three months ended 31 January 2017
Note				
EXPENSES				
Exploration and Evaluation				
Camp costs	\$ 66,960	\$ (9,372)	\$ 27,394	\$ (27,147)
Geological consulting fees	6,000	116,187	(6,000)	87,655
License fees	-	(394)	-	(394)
	72,960	106,421	21,394	60,114
General and Administrative				
Salaries, wages and benefits (12)	296,069	217,533	127,644	110,602
Office and travel	192,535	132,202	96,557	78,023
Professional and consulting fees (12)	204,518	317,411	86,984	261,510
Investor relations and other	80,630	78,874	31,302	35,635
Social development (6)	36,993	43,729	16,735	42,846
Amortization (7)	17,435	14,319	10,155	5,473
Share-based compensation (12)	13,000	-	6,500	-
Filing fees	11,228	25,331	5,133	8,411
Interest and banking costs	4,614	5,064	2,538	2,287
	929,982	940,884	404,942	604,901
Other Expenses (Income)				
Loss on settlement of debt	128,914	-	128,914	-
Foreign exchange loss	28,407	129,180	5,182	(29,759)
NSR buy back	-	351,574	-	351,574
	(1,087,303)	(1,421,611)	(539,038)	(926,689)
Other Comprehensive (Loss)				
Foreign operations – foreign currency translation differences	(165,671)	(17,012)	(434,486)	(299,493)
Total Comprehensive (Loss) for the Period	\$ (1,252,974)	\$ (1,438,623)	\$ (973,524)	\$ (1,226,182)
Basic and Diluted (Loss) per Common Share	\$ (0.01)	\$ (0.01)	\$ (0.01)	\$ 0.01
Weighted Average Number of Shares Outstanding	104,770,554	98,061,802	105,379,793	99,497,067

Canadian Dollars
 (Unaudited)

CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Share Capital	Amount	Subscriptions Receivable	Warrant Amount	Option Amount	Accumulated Other Comprehensive Income	Deficit	Shareholders' Equity
BALANCE 1 AUGUST 2016	96,481,754	\$ 29,063,028	\$ (783,000)	\$ 529,005	\$ 2,453,023	\$ 1,195,881	\$ (26,102,348)	\$ 6,355,589
Shares issued on options exercise	1,110,000	7 277,500	-	-	-	-	-	277,500
Fair value transfer on options	-	238,650	-	-	(238,650)	-	-	-
Subscription received	-	-	783,000	-	-	-	-	783,000
Foreign currency translation	-	-	-	-	-	282,481	-	282,481
Net loss for the period	-	-	-	-	-	-	(494,922)	(494,922)
BALANCE 31 OCTOBER 2016	97,591,754	29,579,178	-	529,005	2,214,373	1,478,362	(26,597,270)	7,203,648
Shares issued for NSR	3,810,652	1,524,250	-	-	-	-	-	1,524,250
Share issuance costs	-	(9,052)	-	-	-	-	-	(9,052)
Foreign currency translation	-	-	-	-	-	(299,493)	-	(299,493)
Net loss for the period	-	-	-	-	-	-	(926,689)	(926,689)
BALANCE 31 JANUARY 2017	101,402,379	31,094,376	-	529,005	2,214,373	1,178,869	(27,523,959)	7,492,664
Private placements	1,506,250	482,000	-	-	-	-	-	482,000
Share issuance costs	-	-	-	-	-	-	-	-
Share based payments	-	-	-	-	247,000	-	-	247,000
Foreign currency translation	-	-	-	-	-	534,492	-	534,492
Net loss for the period	-	-	-	-	-	-	(1,437,691)	(1,437,691)
BALANCE 30 APRIL 2017	102,908,629	31,576,376	-	529,005	2,461,373	1,713,361	(28,961,650)	7,318,465
Private placement	589,164	235,665	-	-	-	-	-	235,665
Share based payments	-	-	-	-	88,000	-	-	88,000
Foreign currency translation	-	-	-	-	-	(803,920)	-	(803,920)
Net loss for the period	-	-	-	-	-	-	(795,457)	(795,457)
BALANCE 31 JULY 2017	103,497,793	\$ 31,812,041	\$ -	\$ 529,005	\$ 2,549,373	\$ 909,441	\$ (29,757,107)	\$ 6,042,753

Canadian Dollars
(Unaudited)

CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

	Share Capital	Amount	Subscriptions Receivable	Warrant Amount	Option Amount	Accumulated Other Comprehensive Income	Deficit	Shareholders' Equity
BALANCE 31 JULY 2017	103,497,793	\$ 31,812,041	\$ -	\$ 529,005	\$ 2,549,373	\$ 909,441	\$ (29,757,107)	\$ 6,042,753
Private placement	1,900,000	540,600	-	29,400	-	-	-	570,000
Share issuance costs	-	(8,375)	-	320	-	-	-	(8,055)
Share based payments	-	-	-	-	6,500	-	-	6,500
Foreign currency translation	-	-	-	-	-	268,815	-	268,815
Net loss for the period	-	-	-	-	-	-	(548,265)	(548,265)
BALANCE 31 OCTOBER 2017	105,397,793	32,344,266	-	558,725	2,555,873	1,178,256	(30,305,372)	6,331,748
Private placement	-	-	-	-	-	-	-	-
Share issuance costs	-	-	-	-	-	-	-	-
Share based payments	-	-	-	-	6,500	-	-	6,500
Foreign currency translation	-	-	-	-	-	(434,486)	-	(434,486)
Net loss for the period	-	-	-	-	-	-	(539,038)	(539,038)
BALANCE 31 JANUARY 2018	105,397,793	\$ 32,344,266	\$ -	\$ 558,725	\$ 2,562,373	\$ 743,770	\$ (30,844,410)	\$ 5,364,724

Canadian Dollars
(Unaudited)

CONDENSED INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS

	Six months ended 31 January 2018	Six months ended 31 January 2017	Three months ended 31 January 2018	Three months ended 31 January 2017
OPERATING ACTIVITIES				
(Loss) for the Period	\$ (1,087,303)	\$ (1,421,611)	\$ (539,038)	\$ (926,689)
Items Not Affecting Cash				
Amortization	17,513	14,319	10,233	5,473
Share based payments	13,000	149,146	6,500	108,280
Impact of foreign exchange	333,984	28,715	605,518	28,715
Loss on settlement of debt	128,914	-	128,914	-
NSR buy back	-	351,547	-	351,547
	(593,892)	(877,884)	212,127	(432,674)
Net Change in Non-cash Working Capital				
Amounts receivable	(43,826)	(20,974)	31,727	(11,638)
Prepaid amounts and other assets	(163,338)	(123,852)	(133,301)	30,250
Accounts payable and accrued liabilities	58,377	(79,335)	(216,350)	324,349
Cash (Used in) Operating Activities	(742,679)	(1,102,045)	(105,797)	(89,713)
INVESTING ACTIVITIES				
Purchases of property and equipment	(19,083)	(20,159)	(1,974)	(20,159)
Proceeds from option agreements	1,301,878	421,686	1,301,878	155,018
Advancement of exploration and evaluation assets	(1,143,433)	(574,102)	(824,253)	(394,574)
Cash (Used in) Provided by Investing Activities	139,362	(172,575)	465,651	(259,715)
FINANCING ACTIVITIES				
Issuance of shares	570,000	-	-	-
Share issuance costs	(8,055)	-	-	-
Proceeds from subscription receivable	-	783,000	-	-
Proceeds from note repayment	395,456	24,900	395,456	24,900
Cash Provided by Financing Activities	957,401	807,900	395,456	24,900
Net Effect of Translation on Foreign Currency Cash	(165,671)	(2,566)	(434,486)	(27,789)
Net (Decrease) in Cash				
Cash position – beginning of period	246,396	886,159	113,985	769,190
Cash Position – End of Period	\$ 434,809	\$ 416,873	\$ 434,809	\$ 416,873
Supplementary Cash Disclosure				
Proceeds from exercise of stock options included in accounts receivable	-	-	-	(277,500)
Fair value transfer on option exercises	-	-	-	(238,650)
Accounts payable settled by shares	24,300	-	24,300	-
Accounts payable included in exploration and evaluation assets	219,440	-	213,440	-

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NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1) Nature of operations and going concern

Angkor Gold Corp. (“Angkor” or the “Company”), was incorporated under the laws of the Province of British Columbia, Canada on 16 October 2008. The Company, together with its subsidiaries, is principally engaged in the exploration of its mineral property interests. The Company focuses on mineral property interests located in the Kingdom of Cambodia in the provinces of Ratanakiri and Mondolkiri. The registered address of the Company is Box 153, Sexsmith, Alberta, T0H 3C0. The Company commenced trading as a Tier 2 mining issuer on the TSX Venture Exchange (the “Exchange”) on 19 October 2011 under the trading symbol “ANK”.

These condensed interim consolidated financial statements (the “Financial Statements”) have been prepared on the basis of the accounting principles applicable to a going concern, which assumes the Company’s ability to continue in operation for the foreseeable future and to realize its assets and discharge its liabilities in the normal course of operations.

There are several adverse conditions that may cast substantial doubt upon the Company’s ability to continue as a going concern. The Company has negative working capital, has incurred operating losses since inception, has no source of revenue, is unable to self-finance operations and has significant on-going cash requirements to meet its overhead requirements and maintain its mineral interests. Further, the business of mining and exploration involves a high degree of risk and there can be no assurance that current or future exploration programs will result in profitable mining operations. The recoverability of intangible exploration and evaluation assets is dependent upon several factors. These include the discovery of economically recoverable reserves, the ability of the Company to obtain the necessary financing to complete the development of these properties, and future profitable production or proceeds from disposition of mineral properties. For the Company to continue to operate as a going concern it must obtain additional financing; although the Company has been successful in the past at raising funds, there can be no assurance that this will continue in the future. These factors indicate a material uncertainty that casts significant doubt over the Company’s ability to continue as a going concern.

If the going concern assumption were not appropriate for these Financial Statements then adjustments would be necessary to the carrying value of assets and liabilities, the reported expenses and the Condensed Interim Consolidated Statement of Financial Position classifications used and such adjustments could be material.

	31 January 2018	31 July 2017
Working capital (deficit)	\$ (640,299)	\$ (621,967)
Accumulated deficit	\$ (30,844,410)	\$ (29,757,107)

2) Basis of preparation – statement of compliance

These Financial Statements, including comparatives, have been prepared in accordance with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) and in accordance with International Accounting Standard (“IAS”) 34, Interim Financial Reporting. The Financial Statements have been prepared on a historical cost basis, except for financial instruments classified as financial instruments at fair value through profit and loss, which are stated at their fair value. In addition, these financial statements have been prepared using the accrual basis of accounting except for cash flow information.

Since the unaudited condensed interim consolidated financial statements do not include all disclosures required by the IFRS for annual consolidated financial statements, they should be read in conjunction with the Company’s audited annual consolidated financial statements for the year ended 31 July 2017.

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NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The policies set out were consistently applied to all the periods presented unless otherwise noted below. The preparation of condensed interim consolidated financial statements requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies.

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, profit and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

3) Summary of significant accounting policies

The accounting policies and methods of computation followed in preparing these Financial Statements are the same as those followed in preparing the most recent audited annual consolidated financial statements. For a complete summary of significant accounting policies, please refer to the Company's audited annual consolidated financial statements for the year ended 31 July 2017.

4) Critical accounting judgments and key sources of estimation uncertainty

In the application of the Company's accounting policies management is required to make judgments, estimates and assumptions about the carrying amount and classification of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revisions affect only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

The following are the critical judgments and areas involving estimates, that management have made in the process of applying the Company's accounting policies and that have the most significant effect on the amount recognized in the consolidated financial statements.

a) Critical accounting estimates:

Significant assumptions about the future that management has made and other sources of estimation uncertainty at the financial position reporting date that could result in a material adjustment to the carrying amounts of assets and liabilities relate to but are not limited to the following:

- The recoverability of exploration and evaluation assets presented on the consolidated statement of financial position;
- The estimated useful lives of property and equipment which are included in the consolidated statement of financial position and the related depreciation;
- The inputs used in accounting for share-based payment transactions in the consolidated statements of comprehensive income and loss;
- Management's determination that there is no material restoration, rehabilitation, and environmental exposure, based on the facts and circumstances that existed during the period; and,
- The valuation of deferred income tax assets.

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NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

b) Critical accounting judgments:

Significant judgments about the future that management has made and other sources of judgment uncertainty at the financial position reporting date that could result in a material adjustment to the carrying amounts of assets and liabilities relate to but are not limited to:

- Functional currency: The determination of the functional currency of AGC as the US dollar and the functional currency of the Company and other subsidiaries as the Canadian dollar.
- Going concern: The Company's ability to execute its strategy by funding future working capital requirements requires judgment. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, such as expectations of future events that are believed to be reasonable under the circumstances.
- Recoverability of the promissory note receivable: It is management's assumption the note will be collectible but there are uncertainties surrounding the time frame the proceeds will be received.

5) Financial instruments and risk management

a) Financial instrument classification and measurement

The Company holds various forms of financial instruments. The nature of these instruments and operations expose the Company to certain risks. The Company manages and monitors its exposure to these risks to ensure appropriate measures are implemented in a timely and effective manner.

At 31 January 2018, there is no significant difference between the carrying values and fair values of the Company's financial instruments.

The Company classifies the fair value measurements according to the following hierarchy.

- Level 1 – quoted prices in active markets for identical financial instruments.
- Level 2 – quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs and significant value drivers are observable in active markets.
- Level 3 – valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

As at 31 January, 2018, the Company does not have any financial instruments measured at fair value.

b) Market risk

Market risk is the risk that changes in market prices will affect the Company's earnings or the value of its financial instruments. Market risk is comprised of other price risk, currency risk, and interest rate risk. The objective of market risk management is to manage and control exposures within acceptable limits, while maximizing returns. The Company's exposure to market risk is further disclosed below.

c) Credit risk

Credit risk is the risk of an unexpected loss if a customer or third party to a financial instrument fails to meet its contractual obligations. Credit risk for the Company is associated with cash, amounts receivable and promissory note receivable. Cash is held with reputable financial institutions.

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NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The amounts receivable which represent financial assets include accounts receivable from third parties. Based on currently available information, the Company anticipates full recoverability of amounts due on account.

The Company has procedures in place to minimize its exposure to credit risk. Management evaluates credit risk on an ongoing basis including counterparty credit rating and activities related to accounts receivable and promissory note receivable and other counterparty concentrations as measured by amount and percentage.

d) Liquidity risk

Liquidity risk is the risk that the Company will not be able to settle or manage its obligations associated with financial liabilities. In the management of liquidity risk, the Company maintains a balance between continuity of funding and the flexibility through the use of borrowings. Management closely monitors the liquidity position and expects to have adequate sources of funding to finance the Company's projects and operations. The Company is dependent on external financing and will be required to raise additional capital in the future to fund its operations.

The contractual undiscounted future cash flows of the Company's significant non-derivative financial liabilities are as follows:

	31 January 2018	31 July 2017
Accounts payable	\$ 1,481,222	\$ 1,215,969

e) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Company is exposed to cash flow interest rate risk on the variable rate of interest earned on its cash. The cash flow interest rate risk on cash is insignificant as deposits are either short term or pay interest at rates of 1.2% or less. The Company does not hold any other financial assets or liabilities which incur interest. The fair value interest rate risk on the Company's other assets and liabilities are deemed to be insignificant.

The Company has not entered into any derivative instruments to manage interest rate fluctuations; however, management closely monitors interest rate exposure and the risk exposure is limited.

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NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

f) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Company's major operating expenses and acquisition costs are denominated in U.S. dollars and a portion of the expenses of the Company are in Canadian dollars. The Company's corporate office is based in Canada and the exposure to exchange rate fluctuations arises mainly on foreign currencies which are the U.S. dollar.

The Company is exposed to foreign exchange risk. The Company has not entered into any derivative instruments to manage foreign exchange fluctuations; however, management monitors foreign exchange exposure and if rates continue to fall, management will look at entering into derivative contracts. Should the US dollar and Canadian dollar exchange rate have changed by 12% at the period end the impact to profit or loss would be +/- \$32,000

The Company's monetary assets and liabilities denominated in U.S. dollars are shown here in Canadian dollars:

	31 January 2018	31 July 2017
Cash	\$ 386,082	\$ 255,421
Promissory note receivable	\$ -	\$ 524,370
Accounts payable	\$ (257,183)	\$ (137,238)

6) Social development

During the year ended 31 July 2017, the Company and the CEO agreed to amend the terms of the agreement that all fees relating to the services rendered by the CEO will be classified as "salaries, wages, and benefits" within the consolidated statement of loss and comprehensive loss and the previously accrued amounts will be settled as such with the CEO.

During the year ended 31 July 2017, the Company settled 80% of the outstanding salary payable of \$294,582 through the issuance of 589,164 shares at \$0.40 per share to the CEO totaling \$235,665.

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Canadian Dollars
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NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

7) Property and equipment

	Vehicles	IT Equipment	Heavy & Processing Equipment	Tools & Other Equipment	Total
COST					
Balance at 1 August 2016	\$ 219,803	33,076	225,761	-	478,640
FX adjustment	(9,633)	(1,451)	(9874)	-	(20,958)
Additions	19,062	3,198	1,581	-	23,841
Balance at 31 July 2017	229,232	34,823	217,468	-	481,523
FX adjustment	(3,526)	(589)	(4,099)	378	(7,836)
Additions	-	2,393	-	16,690	19,083
Balance at 31 January 2018	\$ 225,706	36,627	213,369	17,068	492,770
AMORTIZATION					
Balance at 1 August 2016	\$ 168,587	24,836	167,448	-	360,871
FX adjustment	(8,428)	(1,401)	(8,182)	-	(18,011)
Amortization	18,606	5,526	15,159	-	39,291
Balance at 31 July 2017	178,765	28,961	174,425	-	382,151
FX adjustment	(2,953)	(479)	(2,876)	38	(6,270)
Amortization	9,070	1,511	5,184	1,670	17,435
Balance at 31 January 2018	\$ 184,882	29,993	176,733	1,708	393,316
CARRYING AMOUNTS					
At 31 July 2017	\$ 50,467	5,862	43,043	-	99,372
At 31 January 2018	\$ 40,824	6,634	36,636	15,360	99,454

As at 31 January 2018, property and equipment that have not been put into use have not been amortized.

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Canadian Dollars
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NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

8) Exploration and evaluation assets

The Company has interests in mineral properties; details of which follow for the six month period ended 31 January 2018, and the year ended 31 July 2017.

	Oyadao South (OYS)	Oyadao (OY)	Banlung South (BLS)	Koan Nheak (KHN)	Andong Meas (ADM)	Banlung North (BLN)	Total
Balance at 1 August 2016	\$ 2,495,959	\$ 623,990	\$ 2,301,308	\$ 701,988	\$ 545,990	\$ 701,988	\$ 7,371,223
Additions	249,202	50,643	458,585	234,845	14,412	-	1,007,687
Funds received under option agreements	(673,355)	-	(727,124)	-	-	-	(1,400,479)
Write-down of exploration and evaluation assets	(26,474)	-	-	(26,474)	(26,474)	(572,385)	(651,807)
Adjustment on currency translation	(29,549)	(7,387)	(21,036)	(8,311)	(6,465)	(129,603)	(202,351)
Balance at 31 July 2017	\$ 2,015,783	\$ 667,246	\$ 2,011,733	\$ 902,048	\$ 527,463	\$ -	\$ 6,124,273
Balance at 1 August 2017	\$ 2,015,783	\$ 667,246	\$ 2,011,733	\$ 902,048	\$ 527,463	\$ -	\$ 6,124,273
Additions	829,771	3,274	255,225	50,620	4,543	-	1,143,434
Funds received under option agreements	(1,235,442)	-	-	(66,435)	-	-	(1,301,878)
Adjustments on currency translation	(102,195)	(39,426)	42,158	(18,914)	(7,244)	-	(125,621)
Balance at 31 January 2018	\$ 1,507,917	\$ 631,094	\$ 2,309,116	\$ 867,319	\$ 524,762	\$ -	\$ 5,840,208

During the year ended 31 July 2017:

On 16 March 2017, the Company announced it had successfully renewed five exploration licenses for an initial three year term with the option to extend a further four years. The exploration licenses include: Andong Meas, Banlung South, Koan Nheak, Oyadao and Oyadao South.

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Agreement to sell 5% beneficial interest in exploration and evaluation assets

On 26 February 2015, the Company entered into an agreement with various investors ("Participants") for gross proceeds of \$1,427,933. The agreement resulted in a sale of a 5% beneficial interest in all mineral claims, including the potential NSR of Phum Syarung described in Note 8 (a). Of this 5%, 1% (total investment of \$285,667) is held by the spouse of the CEO.

The Company retained the right to buy back this beneficial interest at fair value within two years. The total proceeds received were deducted from the cost of total exploration and evaluation assets during the year ended 31 July 2015.

The two year period whereby the Company had the right to buy-back the 5% beneficial interest expired during the year ended 31 July 2017.

During the six months ended 31 January 2018:

Management is currently working with the various investors to extend the buy-back option period.

a) Oyadao South (OYS)

During the year ended 31 July 2017, the Company determined that performance bonds related to expired licenses were no longer recoverable. As a result, the Company has written off \$105,896 (US\$80,000), which was allocated evenly (\$26,474) between Andong Meas, Banlung North, Koan Nheak, and Oyadao South.

Mesco Gold (Cambodia) Ltd. ("Mesco") Agreement:

On 20 February 2013, the Company sold to Mesco Gold (Cambodia) Ltd. ("Mesco") the rights to develop and mine the Company's Phum Syarung prospect located within its Oyadao South Concession in Ratanakiri Province, Cambodia. As per the Definitive Agreement the Company was to receive a 10% Net Smelter Return ("NSR") (the "Mesco Return") (subsequently adjusted to a sliding scale NSR based on the gold price, see below) from all future production at the Phum Syarung prospect. Mesco paid the Company US\$1,200,000 (US\$700,000 in cash and a US\$500,000 promissory note described in Note 10, for the prospect. The costs that had been capitalized to the portion of the license sold totalled US\$503,355 resulting in the gain on sale of Phum Syarung prospect of \$701,485 (US\$696,645).

On 11 November 2013, the Company closed a Purchase Agreement with Mesco which extended their existing land package from 6 square kilometres to 12 square kilometres to include Angkor's Blue Lizard prospect. Angkor received US\$700,000 in staged payments through 2013 – 2015. These payments were in addition to the US\$1,200,000 from its sale of the Phum Syarung Prospect in February 2013.

Angkor and Mesco agreed to amend the 10% Mesco Return and to introduce a 2%-7.5% sliding scale NSR on production from the expanded land package based on the price per ounce of gold.

In addition, the Company assigned 2.5% of the NSR to various individuals and subsequently purchased back the NSR option as described in Note 9.

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During the six months ended 31 January 2018:

During the six months ended 31 January 2018, the Company received a final negotiated payment of \$395,456 (US\$317,500), leaving a \$nil balance in promissory note receivable (31 July 2017 - \$524,370 (US\$420,000)).

Japan Oil, Gas and Metals National Corporation ("JOGMEC") Agreement:

On 14 June 2016, the Company entered into a joint exploration agreement with JOGMEC to explore the Company's Oyadao South license. The agreement gives JOGMEC the option to acquire 51% of the Oyadao South license for a total investment of US\$3 million in exploration expenditures over a three year period, subject to meeting a minimum expenditure of US\$1 million at the end of each of 31 March 2018, 2019, 2020, respectively. In addition, a condition of the agreement was that the Company acquires a renewal or a new license with a minimum three year term. JOGMEC may accelerate its earn-in period by meeting the minimum expenditure of US\$3 million at any time prior to 31 March 2019.

The Company renewed the license for an initial three year term with the option to extend a further four years.

During the six months ended 31 January 2018:

As at 31 January 2018, the Company has received a total of \$1,235,422 in funds over the life of the license and have incurred total exploration expenses to date of \$3,223,368 relating to the Oyadao South property. JOGMEC having completed its first Earn in period must fund an additional \$1 million USD prior to 31 March 2019 for its second earn in period.

b) Oyadao (OY)

Further to the agreement with Mesco dated 20 February 2013 whereby Phum Syarung site is now owned by Mesco, on 6 December 2015, the Company entered into another agreement with Mesco to explore Angkor's 100% owned Oyadao North tenement in Ratanakiri Province, Cambodia. The agreement gives Mesco the right to acquire an 85% participating interest in the Oyadao North project and license. The Commencement Date of the agreement is deemed to be the later of (i) the date of the agreement, (ii) date of receipt of the written confirmation from the Ministry of Mines and Energy of the Kingdom of Cambodia (as defined in the agreement) and (iii) the date of the fully executed amendment to the Amended and Restated NSR agreement between Mesco and the Company described above.

Mesco is entitled to its participating interest from the Commencement Date, in return for which Mesco will (i) pay all liabilities and perform all obligations under the license post Commencement Date, (ii) pay all Expenditures (as defined in the agreement) post Commencement Date and (iii) make minimum Expenditure payments of \$250,000 for each of five years post Commencement Date subject to certain maximum amounts as detailed in the agreement.

During the six months ended 31 January 2018:

As at 31 January 2018, the Commencement Date for the agreement dated 6 December 2015 was not established.

c) Banlung South (BLS)

During the year ended 31 July 2017, the Company determined that performance bonds related to expired licenses were no longer recoverable. As a result, the Company has written off \$105,896 (US\$80,000), which was allocated evenly (\$26,474) between Andong Meas, Banlung North, Koan Nheak, and Oyadao South.

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Blue River Resources (“Blue River”) Agreement:

On 3 May 2016, the Company entered into an agreement with Blue River to explore Angkor’s Banlung tenement in Ratanakiri Province, Cambodia. The agreement gives Blue River the right to acquire up to a 70% interest in the Banlung license upon exercise of the First, Second, Third, and Fourth options, as defined in the agreement. Blue River initially has the right, based on the first three options, to participate in up to a 50% interest in the Banlung license after the completion of a total investment of US\$3.5 million in exploration expenditures over a four year period. Once the first 3 options have been satisfied, Blue River may then exercise their option on an additional 20% interest of the Banlung tenement through the commission and completion of a Bankable Feasibility Study (as defined in the agreement) on the property or portion thereof.

The Company recognized \$nil (31 July 2017 - \$727,124) from Blue River which is recorded against the exploration and evaluation asset base for the Banlung South property.

During the six months ended 31 January 2018:

On 13 November 2017, the Company announced the termination of the Company’s earn-in exploration agreement with Blue River on Angkor’s wholly-owned Banlung License, which includes the Okalla East and Okalla West Prospects for failing to meet its financial obligations under the agreement.

d) Koan Nheak (KHN)

During the year ended 31 July 2017, the Company determined that performance bonds related to expired licenses were no longer recoverable. As a result, the Company has written off \$105,896 (US\$80,000), which was allocated evenly (\$26,474) between Andong Meas, Banlung North, Koan Nheak, and Oyadao South.

Emerald Resources NL (“Emerald”) and Renaissance Minerals (Cambodia) Ltd. (“Renaissance”) Agreement:

On 12 July 2017, the Company entered into a Definitive Earn-In-Agreement with Australian based gold company, Emerald on the Company’s wholly owned Koan Nheak property in north-eastern Cambodia.

The agreement terms include a total investment by Emerald’s subsidiary, Renaissance, for US\$2 million in exploration and development expenditures plus a US\$200,000 cash payment to the Company over a 2 year period for them to acquire a 51% participating interest in the Koan Nheak license.

Upon completion of the initial earn in option, Renaissance has the right to acquire an additional 29% participating interest. After that, the Company will maintain a 20% participating interest in the property, or at their discretion, can convert a 3.5% Net Smelter Return on all metals.

During the six months ended 31 January 2018:

On 20 September 2017, the Company received the approval of the Cambodian Ministry of Mines and Energy to proceed with its joint project with Renaissance on Angkor’s wholly-owned Koan Nheak property. This approval allows Angkor and Renaissance to proceed with their joint exploration plans of Koan Nheak under their Definitive Earn-In Agreement dated 12 July 2017.

e) Andong Meas (ADM)

During the year ended 31 July 2017, the Company determined that performance bonds related to expired licenses were no longer recoverable. As a result, the Company has written off \$105,896 (US\$80,000), which was allocated evenly (\$26,474) between Andong Meas, Banlung North, Koan Nheak, and Oyadao South.

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There is currently no third parties in cooperation or partnerships, the Company maintains, secures and regularly monitors the license.

f) Banlung North (BLN)

On 6 March 2017, the Company determined no further work was warranted on the Banlung North property and as a result has dropped the property from its holdings and no longer owns any interest in the property. As a result of this management assessment, the Company has written off accumulated costs pertaining to that property in the amount of \$545,911 in accordance with the Company's accounting policy.

During the year ended 31 July 2017, the Company determined that performance bonds related to expired licenses were no longer recoverable. As a result, the Company has written off \$105,896 (US\$80,000), which was allocated evenly (\$26,474) between Andong Meas, Banlung North, Koan Nheak, and Oyadao South.

9) Net smelter return buy-back option

During the year ended 31 July 2015, the Company assigned, to various individuals, 2.5% of the Mesco Return (the "Mesco Return Interest") described in Note 8 (a) for gross proceeds of \$1,145,288 (US\$875,000). Of the various individuals that purchased the Mesco Return Interest, 1% or US\$350,000 was assigned to a director and officer of the Company to settle debts owed to them.

The Company had the option to re-purchase the Mesco Return Interest from the recipients at a price equal to 130% of the purchase price if exercised within a period of two years.

On 16 December 2016, the Company announced the completion of the buyback of the 2.5% of Mesco Return Interest for an amount equal to 130% of the original purchase price of US\$875,000 which was settled by the Company in common shares at the deemed price of \$0.40 per share for a total of 3,810,625 common shares. This allowed the Company to maintain its original rights to the 2.5% NSR based on the sliding scale depending on the price of gold described in Note 8 (a).

10) Promissory note receivable

As part of the agreement dated 20 February 2013 with Mesco (as described in Note 8 (a)), the Company received a note payable of US\$500,000 from the sale of Phum Syarung Prospect for US\$1,900,000. This promissory note is unsecured and bears no interest.

During the year ended 31 July 2017, the Company agreed to amend the note receivable in the amount of US\$500,000 so that it could be paid in scheduled installments. The initial installment payment of US\$50,000 was due on 25 March 2017 (received) with additional payments of US\$30,000 due every three months thereafter (US\$30,000 payments due on 25 June 2017 and 25 September 2017 were received as at the date of this report) until the US\$500,000 is retired or the earlier of an amended mining license being issued or Mesco begins processing ore at Phum Syarung.

During the six month period ended 31 January 2018, the company negotiated a final payment of \$395,556 (US\$317,500) for the remaining balance of the promissory note.

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11) Share capital

a) Authorized:

Unlimited common shares without par value.

b) Issued or allotted and fully paid:

See Condensed Interim Consolidated Statements of Changes in Equity for further detail.

	Number of Shares	Amount
Balance 31 July 2016	96,481,754	\$ 29,063,028
Shares issued upon exercise of options	1,110,000	516,150
Shares issued for NSR buy-back	3,810,625	1,524,250
Private placement – net of share issuance costs	1,506,250	472,948
Shares issued to settle amount payable	589,164	235,665
Balance 31 July 2017	103,497,793	\$ 31,812,041
Private placement - net of share issuance costs	1,900,000	532,225
Balance 31 January 2018	105,397,793	\$ 32,344,266

On 21 April 2016, 190,000 common shares were issued upon exercise of options with an exercise price of \$0.32 per option for a value of \$60,800 in settlement of accounts payable. Of the \$60,800, the Company settled \$19,200 in accounts payable owing to officers of the Company.

On 28 July 2016, the Company completed a non-brokered private placement for 3,126,000 Units at \$0.40 per unit for gross proceeds of \$1,250,400. Each Unit comprises one common share plus one half warrant, with each full warrant exercisable at \$0.50 per common share within one year from the issuance of the Units. Of the total funds raised, \$783,000 was received subsequent to 31 July 2016. The value of \$93,780 ascribed to the warrants was determined on a residual value basis.

On 19 October 2016, 1,110,000 common shares were issued upon exercise of options with an exercise price of \$0.25 per option for a value of \$277,500. Of the value of \$277,500, the Company received \$49,900 cash, \$76,250 was in lieu of cash bonuses for certain Cambodian employees, and \$151,350 was used to settle accounts payable. Upon exercise of the options, \$238,650 in contributed surplus was allocated to share capital. The market price per share on the date of exercise was \$0.43.

On 16 December 2016, the Company issued 3,810,625 common shares of the Company with a value of \$1,524,250 to complete the NSR buy-back (Note 11).

On 11 April 2017, the Company completed a non-brokered private placement for 1,506,250 shares at \$0.32 per share for gross proceeds of \$482,000. The Company incurred \$9,052 in share issuance costs. Of the total shares, 337,500 were purchased by management of Angkor.

On 26 June 2017, the Company issued 589,164 common shares to Mike Weeks at \$0.40 per share to settle \$235,665 in accounts payable. The amount settled represented 80% of \$294,582 in salary due to him as CEO between October 2012 and November 2016 (see Note 8).

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During the six months ended 31 January 2018:

On 29 September 2017, the Company closed a non-brokered private placement for 1,900,000 Units at \$0.30 per unit for gross proceeds of \$570,000. Each Unit consists of one common share, and one full non-transferable share purchase warrant. Each full warrant entitles the holder to acquire one common share at an exercise price of \$0.35 for a period of 24 months from the closing date of the private placement. The Company incurred \$8,375 in share issuance costs, of which \$320 was attributed to the 20,000 finder's warrants. The value of \$29,400 ascribed to the warrants was determined on a residual value basis. Of the total, 273,340 units were purchased by management of the Company. Total quantity of units issued in lieu of cash payment was 81,000 with a cash value of \$24,300. The common shares acquired by the subscribers are subject to a hold period of four months plus one day and may not be traded until 29 January 2018.

c) Summary of stock option activity

The Company has adopted an incentive stock option plan (the "Plan"). The essential elements of the Plan provide that the aggregate number of common shares of the Company's capital stock issuable pursuant to options granted under the Plan may not exceed 10% of the number of issued shares of the Company at the time of the granting of the options. Options granted under the Plan will have a maximum term of ten years. The exercise price of options granted under the Plan will be fixed by the Board of Directors at the time the option is granted, provided however that the exercise price complies with the requirements of the Exchange. According to the 2010 stock option plan, the vesting periods of options granted under the plan may vary at the discretion of the Board of Directors, subject to regulatory approval.

During the six months ended 31 January 2018:

Stock option activity during the six month period ended 31 January 2018 and year ended 31 July 2017 is as follows:

STOCK OPTION ACTIVITY	31 January 2018	Weighted Average Exercise price	31 July 2017	Weighted Average Exercise price
Balance – beginning of period	7,047,000	\$ 0.39	4,559,000	\$ 0.38
Granted	-	-	4,290,000	0.36
Expired	(485,000)	0.49	(692,000)	0.32
Exercised	-	-	(1,110,000)	0.25
Balance – end of period	6,562,000	\$ 0.39	7,047,000	\$ 0.39

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Details of stock options outstanding as at 31 January 2018 and 31 July 2017 are as follows:

Date of Grant	Expiry Date	Exercise Price	31 January 2018 Outstanding	31 January 2018 Exercisable	31 July 2017 Outstanding
4 December 2012	4 December 2017	\$ 0.33	-	-	235,000
13 April 2015	13 April 2020	\$ 0.45	272,000	272,000	272,000
7 August 2015	7 August 2017	\$ 0.49	-	-	250,000
14 June 2016	14 June 2021	\$ 0.45	2,000,000	2,000,000	2,000,000
11 April 2017	11 April 2022	\$ 0.38	2,990,000	2,990,000	2,990,000
18 July 2017	18 July 2022	\$ 0.30	1,000,000	1,000,000	1,000,000
18 July 2017	18 July 2022	\$ 0.30	300,000	75,000	300,000
			6,562,000	6,337,000	7,047,000

The outstanding options have a weighted average remaining life of the options of 3.91 years (31 July 2017 – 4.13 years).

d) Warrants

WARRANTS	31 January 2018	Weighted Average Exercise price	31 July 2017	Weighted Average Exercise price
Balance – beginning of period	1,563,000	0.50	1,563,000	\$ 0.50
Issued	1,920,000	0.35	-	-
Balance – end of period	3,483,000	0.42	1,563,000	\$ 0.50

On 24 April 2017, the TSX Venture Exchange accepted the Company's request to extend the expiry date of 1,563,000 common share purchase warrants by twelve months that were issued as part of a non-brokered private placement completed by the Company in July 2016. The new expiry date is 29 July 2018.

On 29 September 2017, the Company closed a non-brokered private placement issuing 1,920,000 warrants that will entitle the holder to acquire one common share at an exercise price of \$0.35 for a period of 24 months from the closing date of the private placement.

e) Share-based payments

During the six month period ended 31 January 2018, the Company granted no incentive stock options to its directors, officer, and consultants (31 July 2017 – 4,290,000) and recognized share based payments on vested options as follows:

	31 January 2018	31 July 2017
Total Options Granted & Vested	150,000	3,990,000
Average exercise price	\$ 0.30	\$ 0.36
Estimated fair value of compensation	\$ 13,000	\$ 335,000
Estimated fair value per option	\$ 0.09	\$ 0.09

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The fair value of the stock-based compensation of options to be recognized in the accounts has been estimated using the Black-Scholes Model with the following weighted-average assumptions:

	31 January 2018	31 July 2017
Risk free interest rate	1.48%	1.20%
Expected dividend yield	0.00%	0.00%
Stock price	\$ 0.28	\$ 0.31
Expected stock price volatility (calculated monthly)	36%	33%
Expected option life in years	5 years	5 years
Forfeiture rate	0%	0%

The Black-Scholes Option Pricing Model was created for use in estimating the fair value of freely tradable, fully transferable options. Volatility was determined using historical stock prices. The Company's employee stock options have characteristics significantly different from those of traded options, and because changes in the highly subjective input assumptions can materially affect the calculated values, management believes that the accepted Black-Scholes model does not necessarily provide a reliable measure of the fair value of the Company's stock option awards.

12) Related party transactions

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties. Transactions and balances with related parties not disclosed elsewhere in the Financial Statements are as follows:

RELATED PARTY DISCLOSURE – KEY MANAGEMENT PERSONNEL

Name and Principal Position	Year ⁽ⁱ⁾	Remuneration or fees ⁽ⁱⁱ⁾	Share based payments	Amounts Payable
Mike Weeks, Executive Chairman	2018	\$ 39,000	\$ -	\$ 605,831
	2017	\$ 57,000	\$ -	\$ 356,728
Delayne Weeks, VP of Social Development	2018	\$ 35,546	\$ -	\$ 319,644
	2017	\$ 24,000	\$ -	\$ 302,333
Clearline CPA, a company of which Grant T. Smith, CFO is a director	2018	\$ 39,303	\$ 13,000	\$ 13,276
	2017	\$ -	\$ -	\$ -
JP Dau, President	2018	\$ 55,280	\$ -	\$ 25,702
	2017	\$ 35,678	\$ -	\$ 20,476
Stephen Burega, CEO	2018	\$ 49,000	\$ -	\$ 37,799
	2017	\$ 42,000	\$ -	\$ -

⁽ⁱ⁾ For the periods ended 31 January 2018 and 2017.

⁽ⁱⁱ⁾ Amounts disclosed were paid or accrued to the related party.

The total key management personnel compensation during the six months ended 31 January 2018 was \$218,826 (31 January 2017 \$158,678), represented by fees of \$205,826 (31 January 2017 \$158,678), and \$13,000 (2017 - \$nil) in share based payments.

On 26 June 2017, the Company issued 589,164 common shares to Mike Weeks at \$0.40 per share to settle \$235,665 in amounts payable (Note 8). As part of the private placement dated 11 April 2017, the Company issued 312,500

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common shares to settle \$100,000 of debt. On 19 October 2016, the Company exercised 165,000 options at \$0.25 per option on behalf of Terry Mereniuk as settlement of \$41,250 in accounts payable. On 19 October 2016, the Company exercised 75,000 options at \$0.25 per option on behalf of JP Dau in lieu of a cash bonus of \$18,750 and exercised an additional 75,000 options on his behalf at \$0.25 per option as settlement of \$18,750 in accounts payable.

On 23 September 2017, the Company received a non-interest bearing loan in the amount of \$55,000 from Mike Weeks, Executive Chairman. The loan has been repaid during the six month period ended 31 January 2018.

The transactions with related parties were in the normal course of operations, which is the amount of consideration established and agreed to by the related parties. There are no set terms of repayment for the balances owed to the related parties.

13) Commitments

The Company previously entered into an exploration services agreement with Beijing Explo-Tech Engineering Co. Ltd. ("BETEC") under the following terms:

Cash payments due were \$287,500 of which \$203,500 was made during fiscal 2016 and \$46,200 was paid during the year ended 31 July 2017. In addition to the cash payments, the Company was due to issue BETEC shares of the Company with an aggregate value of \$287,500.

During the year ended 31 July 2017, the Company renegotiated the terms of the agreement with BETEC such that all previous cash payments were deemed satisfied, and the shares issuable under the agreement were replaced with a cash payment due of \$180,000. The renegotiated cash payment is payable in twelve equal monthly installments of \$15,000 beginning on 1 December 2016.

At 31 January 2018, the Company has recorded \$180,000 (31 July 2017 - \$120,000) to BETEC in accounts payable and accrued liabilities.

14) Capital management

The Company's objectives are to safeguard its ability to continue as a going concern in order to support the Company's normal operating requirements, and continue the development and exploration of its mineral properties and to maintain a flexible capital structure which optimizes the costs of capital at an acceptable risk.

The Company manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may issue new shares, issue new debt, acquire or dispose of assets or adjust the amount of cash and cash equivalents. In order to facilitate the management of its capital requirements, the Company prepares annual expenditure budgets that are updated as necessary depending on various factors, including capital deployment, results from operations, results from the exploration and development of its properties and general industry conditions.

At 31 January 2018, the Company's capital structure consists of the share capital of the Company. The Company is not subject to any externally imposed capital requirements. In order to maximize ongoing development efforts, the Company does not pay dividends. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the size of the Company, is reasonable.

During the period ended 31 January 2018, there were no significant changes in the processes used by the Company or in the Company's objectives and policies for managing its capital. The Company expects that based on the

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proceeds from the planned financing activities, sufficient capital resources are available to support further expansion and development of its mining assets.

15) Comparative amounts

Certain amounts presented within the condensed interim consolidated statement of loss and comprehensive loss for the period ended 31 January 2017 have been reclassified to conform to the presentation adopted in the current period. The net effect of these reclassifications on comprehensive loss for the period ended 31 January 2018 \$Nil.