

WINSTON RESOURCES INC.
FORM 2A - LISTING STATEMENT

April 30, 2018

FORM 2A – LISTING STATEMENT

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2. CORPORATE STRUCTURE

2.1 Corporate Name

Winston Resources Inc. (the “**Company**”)
800 – 1199 West Hastings Street
Vancouver, BC, V6E 3T5

2.2 Incorporation

The Company was incorporated under the Business Corporations Act (British Columbia) on November 2, 2010 as Orca Wind Power Corp. On August 24, 2011, the Company entered into an Amalgamation Agreement with Gorilla Resources Corp. (“**Gorilla**”) whereby the common shares of the Company and the common shares of Gorilla were exchanged for the common shares of the amalgamated company that used the name Gorilla. . On September 15, 2011 the Amalgamation Agreement closed, and the Company is viewed from a financial statement basis as having been reincorporated on that date. On June 22, 2012 Gorilla concluded a reverse takeover transaction with CNRP Mining Inc. a private company incorporated in British Columbia, and was listed on the CSE under the name of Winston Resources Inc. with a trading symbol of “WRW”.

2.3 Intercorporate Relationships

The Company does not have any subsidiaries.

2.4 Requalification

The Company is re-qualifying following a halt by the CSE after announcing an agreement (the “**Share Exchange Agreement**”) with GT Therapeutics Corporation dba Green Tree Therapeutics (“**GTT**”) where the Company was purchasing all of the outstanding shares of GTT in exchange for 5,500,000 shares of the Company. The transaction would have been considered a fundamental change under CSE policies. The Company did not complete the transaction.

2.5 Incorporation outside Canada

The Company is not incorporated outside of Canada.

3. GENERAL DEVELOPMENT OF THE BUSINESS

3.1 General Business

The Company is a Toronto based mineral company that owns a 25% interest in the Pigeon River nickel-copper mining claim located in Ontario. The Company recently distributed all shareholding interests in CNRP Mining Inc., Zara Resources Inc., Hadley Mining Inc., and Leo Resources Inc. to the Company’s shareholders as a dividend on January 29, 2016.

CNRP was previously a majority owned (84.9%) subsidiary, and is a minerals company focusing its main efforts on developing its Elmtree Gold project in New Brunswick Canada, as well as the development and acquisition of other Canadian natural resource properties. The NI43-101 Technical report for the Elmtree Gold project is available under Winston’s profile on SEDAR at www.sedar.com.

Previously, Winston had a 40.7% interest in Hadley, a 20.68% interest in Zara, and a 16.76% interest in Leo.

Zara Resources is a minerals company incorporated October 9, 2012 focusing on exploring and evaluating its 100% owned Forge Lake gold property and its 75% owned Pigeon River nickel - copper property in Ontario. The NI43-101 Technical reports for Forge Lake and Pigeon River are available under Zara's profile on SEDAR at www.sedar.com.

Hadley owns a 25% interest in the Pigeon River mining claim which it purchased on April 10, 2015 from Zara Resources Inc. for the sum of \$9,000. The Pigeon River mining claim is located about 80 kilometers to the west of Thunder Bay in the Pigeon River area of Northwest Ontario, and covers an unexplored magnetic target with potential to host nickel, copper and platinum group elements mineralization. Previously, Hadley had owned 100% of the Etamame Lake Nickel Project located in the Lingnan Lake Greenstone belt area about 38 kilometres south-west of Sachigo Lake in Northwestern Ontario, Canada. On April 10, 2015 the Company allowed the Etamame claim to lapse, and has no further interest in Etamame. The former parent company of Hadley, Winston Resources Inc ("Winston") completed a spin off to its shareholders of a portion of its holding; in Hadley. The spin-off was transacted by way of a statutory plan of arrangement (the "Plan of Arrangement") under the Business Corporations Act (British Columbia). Pursuant to the terms of the Plan of Arrangement, Winston distributed approximately 10% of the outstanding common shares of Hadley to holders of common shares of Winston such that each Winston shareholder of record on the effective date of the Plan of Arrangement received one common share in the capital of each of Hadley for every twenty-five common shares in the capital of Winston. As a result, Hadley Mining was listed as a public company on the CSE on December 10, 2012.

Leo Resources was formed on March 18, 2013 and is a minerals company focusing its main efforts on developing its Riverbank property in Ontario. The NI43-101 Technical reports for Riverbank is available under Leo's profile on SEDAR at www.sedar.com.

3.2 Significant Acquisitions and Dispositions

On January 7, 2013, the Company acquired 100% of 28 Pigeon River claims located in Ontario from Pele Mountain Resources ("**Pele**") for a purchase price of \$700,000. The purchase price was paid by the issuance of 225,000 common shares of the Company at a fair value of \$1.00 per share and 475,000 non-voting 5% convertible Series B preferred shares of the Company at a fair value of \$1.00 per share. The preference shares annual yield is payable in common shares of the Company at the prevailing market price. The property is also subject to a 2% NSR of which 0.5% is granted to Pele and 1.5% is granted to 2212150 Ontario Inc. (operating as Vanex Exploration). The 225,000 common shares were valued at \$225,000 and the non-voting convertible 5% preference shares were valued at \$475,000 and were issued during the period ended July 31, 2013. During the year ended July 31, 2014, management made the decision to abandon 20 of the Pigeon River claims. As a result, the Company recognized an impairment of the exploration and evaluation assets of \$501,439. During the year ended July 31, 2015, the Company allowed seven out of eight claims to lapse. As a result, the Company recognized a further impairment of \$155,339 on the exploration and evaluation assets. On April 10, 2015, Zara sold a 25% interest in its Pigeon River mining claim to Hadley Mining Inc for the sum of \$9,000. As a result of this transaction, a loss in amount of \$2,541 was realized. On January 19, 2016 Zara sold a 25% interest in its Pigeon River mining claim to Winston for the sum of \$9,000. As a result of this transaction, a loss in amount of \$2,541 was realized.

The Etamame Nickel Project is located in the Lingman Lake Greenstone belt area about 38 kilometres southwest of Sachigo Lake in Northwestern Ontario, Canada. It consisted of 10 claim blocks totaling 142 claim units that have not previously been drilled. On April 8, 2014, management determined that they would not renew nine of the ten claim blocks and accordingly recognized a write-off in the amount of \$288,099 during the year ended July 31, 2014. On April 10, 2015, the Company allowed the Etamame claim to lapse, and has no further interest in Etamame.

On October 9, 2014 the Company announced a debt conversion (the “**Debt Conversion**”) of \$173,917 owing to Sammiri Capita/Inc a private company owned by Danny Wettreich a director and CEO of Winston. The Debt Conversion comprised Units of Winston, each Unit comprising of one common share at \$0.05 per share and one warrant exercisable at \$0.05 per share, and resulted in the issuance of 3,478,340 common shares, representing 35.27% of the increased share capital of Winston, and 3,478,000 warrants representing 96.5% of the increased and outstanding warrants. No commission was payable in relation to the Debt Conversion.

On September 11, 2015 the Company announced that it has signed a non-binding Letter of Intent (the “**Letter of Intent**”) and intends to enter into a definitive binding agreement (the “**Acquisition Agreement**”) for the acquisition of 100% of the issued and outstanding share capital of Crypto Next for CAD\$9,000,000. On January 19, 2016 Winston announced that it will not proceed with the acquisition.

On May 31, 2017 the Company entered into a Share Exchange Agreement with GTT, the Company assigned the Share Exchange Agreement to a third party and therefore did not complete the Transaction. In connection with the assignment the Company is entitled to 15,000,000 shares in the capital of Abbatis Bioceuticals Corp.

The Company does not expect any changes to occur.

4. NARRATIVE DESCRIPTION OF THE BUSINESS

4.1 General

(1) Business of the Company

(a) Business Objectives

- (i)** The Company’s objective is to become an investment issuer with a more focused investment strategy.

(b) Significant Events or Milestones

- (i)** Not Applicable

(c) Total Funds Available

- (i)** The following table summarizes the Company’s cash on hand, working capital and cash flow as at February 22, 2018. The Company has \$1,022,096 of available working capital to support business objectives, product development, marketing, general and administrative, working capital requirements and unallocated funds:

Working Capital Requirements	
Administrative Costs	\$30,000
Public Company Costs	\$20,000
Total	\$50,000

(d) Purpose of Funds

- (i) The Company will use its working capital to obtain and underwrite future projects and opportunities.

(2) Principal Products or Services

(a) Methods of Distribution

- (i) Not Applicable

(b) Revenues Generated

- (i) The Company did not have any reportable revenues in the two most recently completed financial years.

(3) Production and Sales

- (i) Not Applicable

(4) Competitive Conditions and Position

- (i) Not Applicable

(5) Lending and Investment Policies and Restrictions

- (a) The Company's objective in managing capital is to ensure continuity as a going-concern and to safeguard its ability to continue its acquisition and exploration programs. The Company manages its capital structure and makes adjustment 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 and acquire or sell mining properties to improve its financial performance and flexibility. The Company defines its capital as its shareholder's equity. As at January 31, 2016, the Company's capital resources amounted to a deficiency of \$303,093 (July 31, 2015-deficiency of \$875,576). The Company defines its capital as its shareholder's equity. To effectively manage the Company's capital requirements, the Company has in place a planning and budgeting process to help determine the funds required to ensure the Company has appropriate liquidity to meet its operating and growth objectives. As needed, the Company raises funds through private placements or other equity financings. The Company does not utilize long term debt as the Company does not currently generate operating revenues. There is no dividend policy.

(6) Bankruptcy and Receivership

(a) This is not applicable to the Issuer.

(7) Material Restructuring

(a) On January 29, 2016 the Company distributed special dividends in the capital of CNRP Mining Inc., Zara Resources Inc., Hadley Mining Inc., and Leo Resources Inc. See section 3.1 and 3.2.

(8) Social or Environmental policies

(a) This is not applicable to the Issuer.

4.2 Asset Backed Securities

The Company does not have asset backed securities.

4.3 Companies with Mineral Projects

Not applicable to the Issuer.

4.4 Companies with Oil and Gas Operations

The Company does not have any oil and gas operations.

5. SELECTED FINANCIAL INFORMATION

5.1 Annual Information

The following table summarizes financial information of the Company for the last three completed financial years ended July 31, 2017, 2016 and 2015 and for the six-month interim period ended January 31, 2018. This summary financial information should only be read in conjunction with the Company's audited and interim financial statements, including the notes thereto, included elsewhere in this document.

SELECTED ANNUAL INFORMATION

	For the six month period Ended	For the Year Ended July 31,		
		2017	2016	2015
	January 31, 2018			
Operating Data:				
Total revenues	6,646,558	Nil	Nil	\$81
Total G&A expenses	(128,573)	(1,053,618)	(60,796)	(5,421,163)
Net income (loss) for the period	6,517,985	(1,040,927)	(154,786)	(5,482,093)
Basic and diluted earnings (loss) per share ⁽¹⁾	0.26	(0.08)	(0.05)	(0.59)
Dividends	Nil	Nil	Nil	Nil

Balance Sheet Data:				
Total assets	9,591,829	2,048,046	14,250	28,105
Total long-term liabilities	85,598	84,330	143,695	Nil

(1) Basic and diluted loss per share has been calculated using the weighted average number of shares outstanding.

5.2 Quarterly Information

The summary of quarterly results for each of the eight most recently completed quarters ending at the end of the most recently completed financial year has been prepared in accordance with IFRS:

SELECTED QUARTERLY INFORMATION (UNAUDITED)

Summary of quarterly results	Q2 2018 \$	Q1 2017 \$	Q4 2017 \$	Q3 2017 \$	Q2 2017 \$	Q1 2016 \$	Q4 2016 \$	Q3 2016 \$
Total assets	9,591,829	1,841,549	2,048,046	2,130,598	9,825	15,216	14,250	15,334
Resource properties and deferred costs								
Working capital (deficiency) deficiency								
Shareholders' equity (deficiency)	9,506,231	1,788,246	1,963,716	2,092,607	(540,525)	(136,131)	(129,445)	122,060
Revenues	6,646,558	Nil						
Net income (loss and comprehensive loss)	6,517,985	(175,470)	(76,020)	(553,827)	(403,394)	(6,686)	(366,093)	181,033

5.3 Dividends

(1) This is not applicable to the Issuer.

5.4 Foreign GAAP

(1) This is not applicable to the Issuer.

6. MANAGEMENT'S DISCUSSION AND ANALYSIS

6.1 - 6.14 Annual MD&A for the Financial Year Ended July 31, 2017

The Annual Management Discussion and Analysis (“MD&A”) for the Financial Year ended July 31, 2017 is incorporated by reference herein and can be found by accessing the Company’s public documents filed on SEDAR at www.sedar.com. The MD&A includes a review of activities, results of operations, financial condition and outlook for the Company for the year ended July 31, 2017, with comparisons to the year ended July 31, 2016. This MD&A is presented as of November 28, 2016 and should be read in conjunction with the Company’s audited annual financial statements for the years ended July 31, 2017 and 2016 and the related notes thereto. The Company’s audited financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”). All monetary amounts are in Canadian dollars unless otherwise stated. Additional information on the Company is available on SEDAR at www.sedar.com.

6.15 - 6.17 Interim MD&A for the 2nd Quarter Ended January 31, 2018

See Section 6.1 – 6.14 above, for a discussion of the Company’s fourth quarter ended July 31, 2017.

The interim MD&A for the 2nd quarter ended January 31, 2018 is incorporated by reference herein and can be found by accessing the Company’s public documents filed on SEDAR at www.sedar.com.

7. MARKET FOR SECURITIES

The common shares of the Company are listed and posted for trading on the Canadian Securities Exchange (the “CSE”) under symbol “WRW”.

8. CAPITALIZATION

On January 31, 2017, the Company consolidated its issued and outstanding share capital on the basis of one post consolidation share for each three pre consolidation common shares. The shares will begin trading on a consolidated basis and with a new CUSIP number on February 1, 2017. There are no other material changes in the share and loan capital of the Company that have not been previously disclosed.

9. OPTIONS TO PURCHASE SECURITIES

Options to purchase common shares in the capital of Winston are granted by Winston’s Board of Directors to eligible persons pursuant to Winston’s 2016 Stock Option Incentive Plan. During the six months ended January 31, 2018, Winston granted no stock options and nil options are outstanding as at January 31, 2018 and July 31, 2017.

Description of the Stock Option Plan

2016 Stock Option Incentive Plan

- (a) The Board is responsible for administering compensation policies related to the Company’s executive management, including with respect to option-based awards. The Company has in place, a 10% rolling share option plan dated for reference May 27, 2016 (the “**Winston Option Plan**”) pursuant to which the Board can grant stock options to

directors, officers, employees, management and others who provide services to the Company (“**Winston Options**”). The Winston Option Plan provides compensation to participants and an additional incentive to work toward long-term Company performance. The Winston Option Plan is subject to the following restrictions:

- (i) The aggregate number of options granted to a Service Provider conducting Investor Relations Activities in any 12 month period must not exceed 2% of the outstanding common shares calculated at the date of the grant, without the prior consent of the CSE;
- (ii) The Company must not grant an option to a Consultant in any 12 month period that exceeds 2% of the outstanding common shares calculated at the date of grant of the option;
- (iii) The aggregate number of common shares reserved for issuance under options granted to Insiders must not exceed 10% of the outstanding common shares (in the event that the Winston Option Plan is amended to reserve for issuance more than 10% of the outstanding common shares) unless the Company has obtained Disinterested Shareholder Approval to do so;
- (iv) The number of Optioned Shares issued to Insiders in any 12 month period must not exceed 10% of the outstanding shares (in the event that the Winston Option Plan is amended to reserve for issuance more than 10% of the outstanding shares) unless the Company has obtained Disinterested Shareholder Approval to do so; and
- (v) The issuance to any one Optionee within a 12 month period of a number of common shares must not exceed 5% of outstanding common shares unless the Company has obtained Disinterested Shareholder Approval to do so.

The exercise price of each option will be set by the Board on the effective date of the option and will not be less than the Discounted Market Price (as defined in the Winston Option Plan)

10. DESCRIPTION OF THE SECURITIES

10.1 General

The authorized capital of the issuer consists of an unlimited number of common shares without par value of which 25,133,840 are outstanding as of April 2, 2018. Holders of the issuer’s common shares are entitled to vote at all meetings of shareholders declared by the directors, and subject to the rights of holders of any shares ranking in priority to or on a parity with the common shares, to participate ratably in any distribution of property or assets upon the liquidation, winding up or dissolution of the Issuer.

Winston Warrants At April 2, 2018 the Company had 245,440 broker’s warrants and the following warrants outstanding:

Date of Expiry	Description	Number of Warrants	Weighted Average Exercise Price
February 2, 2019	Subscriber Warrants	10,000,000	\$0.06
March 22, 2019	Subscriber Warrants	11,600,000	\$0.50

10.2 Debt Securities

(1) This is not applicable to the Issuer.

10.3 Other Securities

(1) This is not applicable to the Issuer.

10.4 Modification of Terms

(1) This is not applicable to the Issuer.

10.5 Other attributes

(1) This is not applicable to the Issuer.

10.6 Prior Sales

On February 2, 2017, the Company closed the non-brokered private placement previously announced on January 30, 2017. The private placement was on a post consolidated basis for 10 million units at a price of six cents per unit to raise total proceeds of \$600,000. Each post consolidated unit will comprise one common share of the issuer and one common share purchase warrant of the issuer. Each warrant will be exercisable into a common share of the company at an exercise price of six cents with a two-year expiry from issuance date.

On March 22, 2017, the Company closed and oversubscribed its previously announced non-brokered private placement on Feb. 27, 2017, and March 20, 2017. The private placement consisted of 11.6 million units at a price of 25 cents per unit for gross proceeds of \$2.9-million. Each unit will comprise one common share of the issuer and one common share purchase warrant of the issuer. Each warrant will be exercisable into a common share of the Company at an exercise price of 50 cents with a two-year expiry.

10.7 Stock Price

Period	High	Low	Volume
Quarter Ended			
October 31, 2016	.30	.02	219,517
January 31, 2017	.30	.03	151,616
April 30, 2017	.82	.25	8,629,560
July 31, 2017	.74	.55	332,852
October 31, 2017	.56	.56	0
January 31, 2018	.56	.56	0
February 28, 2018	.56	.56	0
March 31, 2018	.56	.56	0

11. ESCROWED AND POOLED SECURITIES

(a) This is not applicable to the Issuer.

12. PRINCIPAL SHAREHOLDERS

The Company is not aware of any person who beneficially owns or exercises control or direction over Common Shares carrying more than 10% of the votes attached to common shares.

13. DIRECTORS AND OFFICERS

13.1 -13.2, 13.5

Name of Nominee; Current Position with the Company and Province or State and Country of Residence	Principal Occupation	Period as a Director of the Company	Common Shares Beneficially Owned or Controlled ⁽¹⁾
Quinn Field-Dyte Director and Chief Executive Officer	Chief Executive Officer of the Company	December 30, 2016	Nil
Suzette Ramcharan Director	Not applicable	February 27, 2017	Nil
Natasha Emami Director	Not applicable	April 4, 2018	Nil
Richard Grieve Director and Chief Financial Officer	Chief Financial Officer of the Company	April 4, 2018	Nil

Notes:

- (1) The information as to principal occupation, business or employment and Common Shares beneficially owned or controlled is not within the knowledge of the management of the Company and has been furnished by the respective nominees.
- (2) Member of Audit Committee.

13.3 Percentage of securities

As of the date of this document, the directors and executive officers of the Company beneficially owned, directly or indirectly, as a group, nil common shares of the Company representing approximately 0% of all outstanding voting securities of the Company.

13.4 Board Committees

The Company has an audit committee, whose members are:

Quinn Field – Dyte

Suzette Ramcharan

Natasha Emami

13.6 Cease Trade Orders or Bankruptcies

Other than set out below, no current or proposed director is, or has been within the past 10 years, a director or executive officer of any other company that, while such person was acting in that capacity: (a) was the subject of a cease trade or similar order or an order that denied the relevant company access to any exemption under securities legislation for a period of more than 30 consecutive days; (b) was subject to an event that resulted, after the current or proposed director

ceased to be a director or executive officer of such company, in the company being the subject of a cease trade or similar order or an order that denied the relevant company access to any exemption under securities legislation, for a period of more than 30 consecutive days; or (c) within a year of the current or proposed director ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets.

13.7 Penalties or Sanctions

To the knowledge of the Company, no director, officer or promoter of the Company, or a security holder anticipated to hold sufficient securities of the Company to affect materially the control of the Company is, or within 10 years before the date of this document, has been, a director or officer of any other Issuer that, while that person was acting in that capacity, has:

- (a) been subject to any penalties or sanctions imposed by a court relating to Canadian securities legislation or by a Canadian securities regulatory authority or has entered into a settlement agreement with a Canadian securities regulatory authority; or
- (b) been subject to any other penalties or sanctions imposed by a court or regulatory body that would be likely to be considered important to a reasonable investor making an investment decision.

13.9 Personal Bankruptcies

No director or officer of the Issuer is, or has, within the 10 years prior to the date of this document, been declared bankrupt or made a voluntary assignment in bankruptcy, made a proposal under any legislation relating to bankruptcy or insolvency or been subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of that individual.

13.10 Conflicts of Interest

Certain of the directors and officers of the Issuer are also directors and officers of other natural resource companies. The directors of the Company are bound by the provisions of the Business Corporations Act (British Columbia) to act honestly and in good faith with a view to the best interests of the Company and to disclose any interests, which they may have in any project or opportunity of the Company. If a conflict of interest arises at a meeting of the board of directors, any director in a conflict will disclose his interest and abstain from voting on such matter.

To the best of the Company's knowledge, and other than disclosed herein, there are no known existing or potential conflicts of interest among the Company, its promoters, directors and officers or other members of management of the Company or of any proposed promoter, director, officer or other member of management as a result of their outside business interests except that certain of the directors and officers serve as directors and officers of other companies, and therefore it is possible that a conflict may arise between their duties to the Company and their duties as a director or officer of such other companies.

14. CAPITALIZATION

14.1 Issued Capital

As at February 22, 2018	Number of Securities (non-diluted)	Number of Securities (fully-diluted)	% of Issued (non-diluted)	% of Issued (fully diluted)
Public Float				
Total outstanding (A)	25,133,840	46,979,280	100%	100%
Held by Related Persons or employees of the Company or Related Person of the Company, or by persons or companies who beneficially own or control, directly or indirectly, more than a 5% voting position in the Company (or who would beneficially own or control, directly or indirectly, more than a 5% voting position in the Company upon exercise or conversion of other securities held) (B)	0	0	0%	0%
Total Public Float (A-B)	25,133,840	46,979,280	100%	100%
Freely-Tradeable Float				
Number of outstanding securities subject to resale restrictions, including restrictions imposed by pooling or other arrangements or in a shareholder agreement and securities held by control block holders (C)	0	0	0%	0%
Total Tradable Float (A-C)	25,133,840	46,979,280	100%	100%

Public Security holders (Registered)

The persons enumerated in (B) of the Issued Capital table above are not included in the following table.

Class of Security	Number of holders	Total number of securities
1 - 99 securities	652	6,373
100 – 499 securities	108	23,442
500 – 999 securities	20	15,926
1,000 – 1,999 securities	11	16,041
2,000 – 2,999 securities	6	13,759
3,000 – 3,999 securities	6	21,237
4,000 – 4,999 securities	2	8,334
5,000 or more securities	282	25,028,728
Total	1,087	25,133,840

Non-Public Security holders (Registered)

For the purposes of this report, “non-public security holders” are persons enumerated in under (B) in the Issued Capital table above.

Class of Security

Size of Holding	Number of holders	Total number of securities
1 - 99 securities		
100 – 499 securities		
500 – 999 securities		
1,000 – 1,999 securities		
2,000 – 2,999 securities		
3,000 – 3,999 securities		
4,000 – 4,999 securities		
5,000 or more securities		
Total		

14.2 Convertible/Exchangeable Securities

Description of Security	Date of Expiry	Exercise Price \$	Number of convertible/ exchangeable securities outstanding	Number of listed securities issuable upon conversion/exercise
Warrants	February 2, 2019	\$0.06	10,000,000	10,000,000
	March 22, 2019	\$0.50	11,600,000	11,600,000
Finder's Warrants	March 22, 2019	\$0.50	245,440	245,440

14.3 Other Listed Securities

There are no other listed securities reserved for issuance that are not included in section 14.2.

15. EXECUTIVE COMPENSATION

15.1 The Company does not have an executive compensation policy. Quinn Field – Dyte received \$1,000.00/month from March 2017 to July 2017 and since August 2017 receives \$2,500.00/month. No other directors are currently receiving remuneration. Upon listing the company intends to create and formalize an executive compensation plan.

16. INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

This is not applicable to the Issuer.

17. RISK FACTORS

17.1 Resource Exploration Risk Factors

The Company's principal activity is mineral exploration and evaluation, and investment in securities. Companies in this industry are subject to many and varied kinds of risk, including but not limited to, environmental, metal prices, political and economic. The mineral exploration business is risky and most exploration projects will not become mines. The Company has no significant source of operating cash flow and no revenues from operations. The Company has not

yet determined whether any mineral contains mineral reserves are economically recoverable. The Company has limited financial resources. Substantial expenditures are required to be made by the Company. There is no guarantee that the Company will be able to contribute or obtain all necessary resources and funds for the exploration and exploitation of any required permits, and may fail to meet exploration commitments. Mineral exploration involves a high degree of risk and few properties, that are explored, are ultimately developed into producing mines. Exploration of mineral properties by the Company may not result in any discoveries of commercial bodies of mineralization. If the Company's efforts do not result in any discovery of commercial mineralization, the Company may cease operations. The Company and is subject to the laws and regulations relating to environmental matters in all jurisdictions in which it operates, including provisions relating to property reclamation, discharge of hazardous material and other matters. The Company has limited financial resources.

Conflicts of Interest

Certain of the directors and officers of the Company may also serve as directors and officers of other companies involved in gold and precious metal or other natural resource exploration and development and consequently the possibility of conflict exists. Any decisions made by such directors or officers involving the Company will be made in accordance with the duties and obligations of directors and officers to deal fairly and in good faith with the Company and such other companies. In addition, such directors declare their interest and refrain from voting on any matters in which such directors may have a conflict of interest.

Management's Responsibility for Financial Statements

The information provided in this report is the responsibility of management. In the preparation of these statements, estimates are sometimes necessary to make a determination of future values for certain assets or liabilities. Management believes such estimates have been based on careful judgments and have been properly reflected in the financial statements.

Trends

Trends in the industry can materially affect how well any junior minerals company is performing. The price of precious metals has undergone a recent retracement, although worldwide exploration is being maintained. Company management believes that the retracement is a short-term anomaly and that the general trend will show precious metals prices to be higher over time. However, the Company's investments are in the mineral exploration sector and the presently depressed market for mining companies and their valuations can adversely affect the Company's ability to successfully complete transactions.

Outlook

The outlook for precious metals is uncertain and has seen a recent decline on prices.

18. PROMOTERS

18.1 Promoters

(1) This is not applicable to the Issuer.

18.2 Corporate Cease Trade Orders or Bankruptcies

(1) This is not applicable to the Issuer.

19. LEGAL PROCEEDINGS

This is not applicable to the Issuer.

19.1 Regulatory Actions

(1) This is not applicable to the Issuer.

20. INTEREST OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

20.0 Interest of Management and Others in Material Transactions

No director or executive officer of the Company or any person or company that is the director or indirect beneficial owners of, or who exercises control or direction over, more than 10 percent of any class of the Company's outstanding voting securities, or an associate or affiliate of any persons or companies referred to in this paragraph, has any material interest, direct or indirect, in any proposed transaction, that has materially affected or will materially affect the Company or a subsidiary of Company within the three years preceding the date of this document.

21. AUDITORS, TRANSFER AGENTS AND REGISTRARS

21.0 Auditor

DALE MATHESON CARR-HILTON LABONTE LLP
1500-1140 West Pender
Vancouver, BC V6E 4G1 Canada

21.1 Transfer Agent and Registrar

Computershare Investor Services Inc.
510 Burrard Street, 3rd Floor
Vancouver, British Columbia, Canada V6C 3B9

22. MATERIAL CONTRACTS

Except for contracts made in the ordinary course of business, the following are the material contracts entered into by the Company within two years prior to the date hereof and which are currently in effect:

Contract	Details	Date
Assignment Agreement with Abbatis Bioceticals Corp. ("Abbatis")	The Company assigned its share exchange agreement with GTT to Abbatis	January 10, 2018

23. INTEREST OF EXPERTS

No person or company named in this document as having prepared or certified a part of the document or a report described in this document and no responsible solicitor or any partner of a

responsible solicitor's firm, holds any beneficial interest, direct or indirect, in any securities or property of the Company or of an associate or affiliate of the Issuer.

24. OTHER MATERIAL FACTS

There are no other material facts that are not elsewhere disclosed herein and which are necessary in order for this document to contain full, true and plain disclosure of all material facts relating to the Company.

25. FINANCIAL STATEMENTS

25.1 Financial Statements of the Issuer

The following financial statements are available on SEDAR at www.sedar.com and are incorporated herein by reference:

- (i) Annual audited financial statements of the Company including the auditor's reports, for the financial year ended July 31, 2017, for the financial year ended July 31, 2016 and for the financial year ended July 31, 2015; and
- (ii) Interim unaudited financial statements of the Company for the six months ended January 31, 2018 (prepared by management).

CERTIFICATE OF THE ISSUER

Pursuant to a resolution duly passed by its Board of Directors, WINSTON RESOURCES INC., hereby applies for the listing of the above mentioned securities on the CSE. The foregoing contains full, true and plain disclosure of all material information relating to WINSTON RESOURCES INC. It contains no untrue statement of a material fact and does not omit to state a material fact that is required to be stated or that is necessary to prevent a statement that is made from being false or misleading in light of the circumstances in which it was made.

Dated at Vancouver, British Columbia this 30th day of April, 2018.

“Quinn Field-Dyte”

Quinn Field-Dyte
Chief Executive Officer

“Richard Grieve”

Richard Grieve
Chief Financial Officer

“Quinn Field-Dyte”

Quinn Field-Dyte
Director

“Suzette Ramcharan”

Suzette Ramcharan
Director

“Natasha Emami”

Natasha Emami
Director