



**THIS REPORT WAS FILED IN ENGLISH WITH SECURITIES REGULATORS IN POLAND ON DECEMBER 14, 2017**

**Current Report No. 43/2017**

**Date: 2017-12-14**

**Issuer's trading name: SERINUS ENERGY INC.**

**Title: Amendment of Consolidated YE 2016 Annual Filings**

**Legal basis: Article 56, Section 1, Item 2 Act on Public Offering – current and periodical information**

**Content:**

The Management of SERINUS ENERGY INC. (the „Company”) informs that in Canada via the SEDAR system it has refiled text of the Management’s Discussion and Analysis (“MD&A”) related to the annual period ending December 31, 2016, which formed part of consolidated YE2016 Annual Filings disclosed on March 17 (CET), 2017.

The MD&A in chapter Disclosure Controls and Procedures and Internal Controls Over Financial Reporting (page No. 27) did not conclude on the effectiveness of Disclosure Controls and Procedures (“DC&P”) and Internal Controls over Financial Reporting (“ICFR”), otherwise required under Canadian regulations.

Information before the change was as follows:

“There have been no material changes to the Company’s internal controls over financial reporting since December 31, 2015 that have materially affected, or are reasonably likely to materially affect the Company’s internal controls over financial reporting.”

The information after the change is as follows:

“There have been no material changes to the Company’s internal controls over financial reporting since December 31, 2015 that have materially affected, or are reasonably likely to materially affect the Company’s internal controls over financial reporting. Under the supervision of the Company’s Chief Executive Officer and Chief Financial Officer, Serinus conducted an evaluation of the effectiveness of its DC&P and ICFR as at December 31, 2016. Based on this evaluation, management concluded that the DC&P and ICFR were effective as of December 31, 2016.”

The Company will immediately provide the adjusted consolidated annual report, via the ESPI system.

The Company provides attached to this current report Forms 52-109F1R (Certification of Refiled Annual Filings) which it has published via SEDAR system.

**FORM 52-109F1R**  
**Certification of Refiled Annual Filings**

This certificate is being filed on the same date that Serinus Energy Inc. (the "issuer") has refiled the management's discussion and analysis ("MD&A") for the financial year ended December 31, 2016.

I, Jeffrey Auld, Chief Executive Officer, Serinus Energy Inc., certify the following:

1. **Review:** I have reviewed the AIF, if any, annual financial statements and annual MD&A, including, for greater certainty, all documents and information that are incorporated by reference in the AIF (together, the "annual filings") or Serinus Energy Inc. (the "issuer") for the financial year ended December 31, 2016.
2. **No misrepresentations:** Based on my knowledge, having exercised reasonable diligence, the annual filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, for the period covered by the annual filings.
3. **Fair presentation:** Based on my knowledge, having exercised reasonable diligence, the annual financial statements together with the other financial information included in the annual filings fairly present in all material respects the financial condition, financial performance and cash flows of the issuer, as of the date of and for the periods presented in the annual filings.
4. **Responsibility:** The issuer's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR), as those terms are defined in National Instrument 52-109 *Certification of Disclosure in Issuers' Annual and Interim Filings*, for the issuer.
5. **Design:** Subject to the limitations, if any, described in paragraphs 5.2 and 5.3, the issuer's other certifying officer and I have, as at the financial year end
  - (a) designed DC&P, or caused it to be designed under our supervision, to provide reasonable assurance that
    - (i) material information relating to the issuer is made known to us by others, particularly during the period in which the annual filings are being prepared; and
    - (ii) information required to be disclosed by the issuer in its annual filings, interim filings or other reports filed or submitted by it under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and
  - (b) designed ICFR, or caused it to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the issuers' GAAP.
- 5.1 **Control framework:** The control framework the issuer's other certifying officer and I used to design the issuer's ICFR is based on the Internal Control-Integrated Framework issued by the Committee of Sponsoring Organization of the Treadway Commission in 2013 (COSO).
- 5.2 **ICFR – material weakness relating to design:** N/A
- 5.3 **Limitation on scope of design:** N/A
6. **Evaluation:** The issuer's other certifying officer and I have
  - (a) evaluated, or caused to be evaluated under our supervision, the effectiveness of the issuer's DC&P at the financial year end and the issuer has disclosed in its annual MD&A our conclusions about the effectiveness of DC&P at the financial year end based on that evaluation; and
  - (b) evaluated or caused to be evaluated under our supervision, effectiveness of the issuer's ICFR at the financial year end and the issuer has disclosed in its annual MD&A

- (i) our conclusions about the effectiveness of ICFR at the financial year end based on such evaluation;  
and
  - (ii) n/a
7. **Reporting changes in ICFR:** The issuer has disclosed in its MD&A any change in the issuer's ICFR that occurred during the period beginning October 1, 2016 and ended on December 31, 2016 that has materially affected, or is reasonably likely to materially affect, the issuer's ICFR.
8. **Reporting to the issuers' auditors and board of directors or audit committee:** The issuer's other certifying officer and I have disclosed, based on our most recent evaluation of ICFR, to the issuer's auditors, and the board of directors or the audit committee of the board of directors, any fraud that involves management or other employees who have a significant role in the issuer's ICFR.

Date: December 14, 2017

/s/ "Jeffrey Auld"  
Jeffrey Auld  
Chief Executive Officer  
Serinus Energy Inc.

**FORM 52-109F1R**  
**Certification of Refiled Annual Filings**

This certificate is being filed on the same date that Serinus Energy Inc. (the “issuer”) has refiled the management’s discussion and analysis (“MD&A”) for the financial year ended December 31, 2016.

I, Tracy Heck, Chief Financial Officer, Serinus Energy Inc., certify the following:

1. **Review:** I have reviewed the AIF, if any, annual financial statements and annual MD&A, including, for greater certainty, all documents and information that are incorporated by reference in the AIF (together, the “annual filings”) or Serinus Energy Inc. (the “issuer”) for the financial year ended December 31, 2016.
2. **No misrepresentations:** Based on my knowledge, having exercised reasonable diligence, the annual filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, for the period covered by the annual filings.
3. **Fair presentation:** Based on my knowledge, having exercised reasonable diligence, the annual financial statements together with the other financial information included in the annual filings fairly present in all material respects the financial condition, financial performance and cash flows of the issuer, as of the date of and for the periods presented in the annual filings.
4. **Responsibility:** The issuer’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR), as those terms are defined in National Instrument 52-109 *Certification of Disclosure in Issuers’ Annual and Interim Filings*, for the issuer.
5. **Design:** Subject to the limitations, if any, described in paragraphs 5.2 and 5.3, the issuer’s other certifying officer and I have, as at the financial year end
  - (a) designed DC&P, or caused it to be designed under our supervision, to provide reasonable assurance that
    - (i) material information relating to the issuer is made known to us by others, particularly during the period in which the annual filings are being prepared; and
    - (ii) information required to be disclosed by the issuer in its annual filings, interim filings or other reports filed or submitted by it under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and
  - (b) designed ICFR, or caused it to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the issuers’ GAAP.
- 5.1 **Control framework:** The control framework the issuer’s other certifying officer and I used to design the issuer’s ICFR is based on the Internal Control-Integrated Framework issued by the Committee of Sponsoring Organization of the Treadway Commission in 2013 (COSO).
- 5.2 **ICFR – material weakness relating to design:** N/A
- 5.3 **Limitation on scope of design:** N/A
6. **Evaluation:** The issuer’s other certifying officer and I have
  - (a) evaluated, or caused to be evaluated under our supervision, the effectiveness of the issuer’s DC&P at the financial year end and the issuer has disclosed in its annual MD&A our conclusions about the effectiveness of DC&P at the financial year end based on that evaluation; and
  - (b) evaluated or caused to be evaluated under our supervision, effectiveness of the issuer’s ICFR at the financial year end and the issuer has disclosed in its annual MD&A

- (i) our conclusions about the effectiveness of ICFR at the financial year end based on such evaluation;  
and
  - (ii) n/a
7. **Reporting changes in ICFR:** The issuer has disclosed in its MD&A any change in the issuer's ICFR that occurred during the period beginning October 1, 2016 and ended on December 31, 2016 that has materially affected, or is reasonably likely to materially affect, the issuer's ICFR.
8. **Reporting to the issuers' auditors and board of directors or audit committee:** The issuer's other certifying officer and I have disclosed, based on our most recent evaluation of ICFR, to the issuer's auditors, and the board of directors or the audit committee of the board of directors, any fraud that involves management or other employees who have a significant role in the issuer's ICFR.

Date: December 14, 2017

/s/ "Tracy Heck"  
Tracy Heck  
Chief Financial Officer  
Serinus Energy Inc.