

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	InPlay Oil Corp.					
Reporting Year	From	1/1/2018	To:	12/31/2018	Date submitted	5/22/2019
Reporting Entity ESTMA Identification Number	E655372		<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report			
Other Subsidiaries Included (optional field)						
Not Consolidated						
Not Substituted						
Attestation by Reporting Entity						
<i>In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.</i>						
Full Name of Director or Officer of Reporting Entity	Darren Dittmer				Date	5/22/2019
Position Title	Chief Financial Officer					

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Reporting Entity Name	InPlay Oil Corp.			Currency of the Report	CAD
Reporting Entity ESTMA Identification Number	E655372				
Subsidiary Reporting Entities (if necessary)					

Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ^{3,4}
Canada - Alberta	Brazeau County	Brazeau County	470,000	-	-	-	-	-	-	470,000	Brazeau County
Canada - Alberta	Clearwater County	Clearwater County	400,000	-	190,000	-	-	-	-	590,000	Clearwater County
Canada - Alberta	County of Wetaskiwin No. 10	County of Wetaskiwin No. 10	420,000	-	-	-	-	-	-	420,000	County of Wetaskiwin No. 10
Canada - Alberta	Government of Alberta	Alberta Petroleum Marketing Commission, Alberta Energy Regulator, Alberta Boilers Safety Association, Minister of Finance, Alberta, Workers Compensation Board - Alberta, Alberta Municipal Affairs, Alberta Energy, Special Areas Board		4,320,000	710,000	-	1,480,000	-	-	6,510,000	Alberta Petroleum Marketing Commission, Alberta Energy Regulator, Alberta Boilers Safety Association, Minister of Finance, Alberta, Workers Compensation Board - Alberta, Alberta Municipal Affairs, Alberta Energy, Special Areas Board \$3,330,000 of the royalties were paid in-kind and are valued at the fair market value of the volumes taken in-kind based on the Company's realized sales price.
Canada - Alberta	Red Deer County	Red Deer County	110,000	-	-	-	-	-	-	110,000	Red Deer County

Additional Notes: All payments were made in Canadian Dollars, therefore no foreign exchange translation required.

¹ Enter the proper name of the Payee receiving the money (i.e. the municipality of x, the province of y, national government of z).

² Optional field.

³ When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.

⁴ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the Additional notes row or the Notes column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.

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Subsidiary Reporting Entities (if necessary)			

Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ^{2,3}
Canada - Alberta	Other and Non-Core Alberta Areas	40,000	250,000	140,000	-	-	-	-	430,000	\$240,000 of the royalties were paid in-kind and are valued at the fair market value of the volumes taken in-kind based on the Company's realized sales price.
Canada - Alberta	Pembina, Alberta	450,000	1,680,000	180,000	-	-	-	-	2,310,000	\$1,280,000 of the royalties were paid in-kind and are valued at the fair market value of the volumes taken in-kind based on the Company's realized sales price.
Canada - Alberta	Pigeon Lake, Alberta	430,000	540,000	100,000	-	-	-	-	1,070,000	\$500,000 of the royalties were paid in-kind and are valued at the fair market value of the volumes taken in-kind based on the Company's realized sales price.
Canada - Alberta	Red Deer, Alberta	200,000	280,000	140,000	-	40,000	-	-	660,000	\$10,000 of the royalties were paid in-kind and are valued at the fair market value of the volumes taken in-kind based on the Company's realized sales price.
Canada - Alberta	Rocky Mountain House, Alberta	280,000	1,530,000	270,000	-	-	-	-	2,080,000	\$1,260,000 of the royalties were paid in-kind and are valued at the fair market value of the volumes taken in-kind based on the Company's realized sales price.
Canada - Alberta	Huxley, Alberta	-	40,000	50,000	-	1,440,000	-	-	1,530,000	\$40,000 of the royalties were paid in-kind and are valued at the fair market value of the volumes taken in-kind based on the Company's realized sales price.
Canada - Alberta	Corporate	-	-	20,000	-	-	-	-	20,000	Amounts in the Corporate project relate to Workers Compensation Board payments

Additional Notes³: All payments were made in Canadian Dollars, therefore no foreign exchange translation required.

¹ Enter the project that the payment is attributed to. Some payments may not be attributable to a specific project, and do not need to be disclosed in the "Payments by Project" table.

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³ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the "Additional Notes" row or the "Notes" column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.