

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	InPlay Oil Corp.					
Reporting Year	From	1/1/2025	To:	12/31/2025	Date submitted	5/21/2026
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

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.

Full Name of Director or Officer of Reporting Entity	Darren Dittmer	Date	5/21/2026
Position Title	Chief Financial Officer		

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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 ³⁴
Canada -Alberta	Brazeau County		840,000		30,000					870,000	
Canada -Alberta	Clearwater County		1,650,000		10,000					1,660,000	
Canada -Alberta	County of Wetaskiwin No. 10		560,000		10,000					570,000	
Canada -Alberta	Government of Alberta		160,000	34,650,000	2,000,000		370,000			37,180,000	\$31,770,000 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.

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

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Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Canada -Alberta	Other and Non-Core Alberta Areas	50,000	240,000	100,000					390,000	\$230,000 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	860,000	30,830,000	1,160,000		10,000			32,860,000	\$27,690,000 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	570,000	880,000	170,000					1,620,000	\$830,000 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	390,000	-	250,000					580,000	\$180,000 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	1,340,000	2,740,000	330,000					4,410,000	\$2,820,000 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		20,000	40,000		360,000			420,000	\$20,000 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.

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