Extractive Sector Transparency Measures Act - Annual Report Reporting Entity Name Longshore Resources Ltd. LONGSHORE Reporting Year From **Date submitted** 5/28/2019 1/1/2018 To: 12/31/2018 Original Submission Reporting Entity ESTMA Identification Number E422749 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 **Matthew Esposito** Date 5/28/2019 **CFO Position Title**

Extractive Sector Transparency Measures Act - Annual Report Reporting Year To: 12/31/2018 From: 1/1/2018 Currency of the Report CAD Reporting Entity Name Longshore Resources Ltd. Reporting Entity ESTMA E422749 **Identification Number** Subsidiary Reporting Entities (if necessary) Payments by Payee Departments, Agency, etc... Total Amount paid to Infrastructure within Payee that Received Notes³⁴ Royalties Production Entitlements Country Payee Name¹ Taxes Fees Bonuses Dividends Improvement Payments Payee Payments² Oil royalties paid in kind- the value of in-kind payments was determined using the prevailing commodity prices at the time of transfer; Gas royalties; Government of Alberta 6,046,553 2,554,612 Canada Crown Land Sales & Lease Rentals. See note (1). County of Saddle Hills 788,348 48,520 Canada 836,868 Property taxes; road improvements (1) Payments made to the Government of Alberta include the following government bodies: Alberta Boilers Safety Association, Alberta Petroleum Marketing Commission, Alberta Department of Energy, Alberta Energy Regulator, Minister of Finance Province of Alberta; Additional Notes:

Reporting Year From: 1/1/2018 To: 12/31/2018 Reporting Entity Name Longshore Resources Ltd. Currency of the Report CAD Reporting Entity ESTMA Identification Number 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 ²³
Canada	Peace River Development	788,348	6,046,553	2,554,612				48,520		Property taxes, Oil royalties paid in kind - the value of in-kind payments was determined using the prevailing commodity prices at the time of transfer, Gas royalties various fees (primarily lease rentals, licences/permits, AER fees), and acquisition of Crown Leases

Additional Notes³: