

Extractive Sector Transparency Measures Act Report

Reporting Year From: 01/01/2017 To: 31/12/2017
Reporting Entity Name Canadian Spirit Resources Inc.
Reporting Entity ESTMA Identification Number E786848
Subsidiary Reporting Entities (if necessary) N/A

Attestation: Please check one of the the boxes below and provide the required information

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.

Attestation (through independent audit)

In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest that I engaged an independent auditor to undertake an audit of the ESTMA report for the entity(ies) and reporting year listed above. Such an audit was conducted in accordance with the Technical Reporting Specifications issued by Natural Resources Canada for independent attestation of ESTMA reports.

*The auditor expressed an unmodified opinion, dated [ENTER DATE: YYYY-MM-DD], on the ESTMA report for the entity(ies) and period listed above.
The independent auditor's report can be found at [INSERT WEBLINK TO AUDIT OPINION POSTED ONLINE – link should be on same page as report link]*

Director or Officer of Reporting Entity Full Name: Dean Hill
Position Title: Chief Financial Officer

Date: 30/05/2018

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year **From:** 01/01/2017 **To:** 31/12/2017
 Reporting Entity Name **Canadian Spirit Resources Inc.**

Reporting Entity ESTMA Identification Number **E786848**

Subsidiary Reporting Entities (if necessary) **NA**

Payments by Payee

Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Canada	Government of British Columbia			\$160,000					\$160,000	Payee includes recipients: BC Ministry of Energy & Mines BC Ministry of Forests, Lands and Natural Resource Operations BC Oil and Gas Commission
TOTAL		\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000	All payments were made in Canadian dollars, therefore, no foreign exchange translation required. No in-kind payments were made during the year.

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year
 Reporting Entity Name
 Reporting Entity ESTMA Identification
 Number

From: 01/01/2017 To: 31/12/2017
 Canadian Spirit Resources Inc.
 E786848

Subsidiary Reporting Entities (if
 necessary)

NA

Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Canada	Farrell Creek Gething Formation Project			\$160,000					\$160,000	Payee includes recipients: BC Ministry of Energy & Mines BC Ministry of Forests, Lands and Natural Resource Operations BC Oil and Gas Commission
TOTAL		\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000	All payments were made in Canadian dollars, therefore, no foreign exchange translation required. No in-kind payments were made during the year.