

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name

Delphi Energy Corporation

Reporting Year

From

1/1/2019

To:

12/31/2019

Date submitted

5/25/2020

Reporting Entity ESTMA Identification Number E222532

Original Submission

Amended Report

Other Subsidiaries Included

(optional field)

Not Consolidated

Not Substituted

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 YYYY-MM-DD, on the ESTMA Report for the entity(ies) and period listed above.

The independent auditor's report can be found at .

Full Name of Director or Officer of Reporting Entity

Karyssa Quansah

Position Title

VP Finance

Date

5/25/2020

