Extractive Sector Transparency Measures Act - Annual Report Reporting Entity Name Altus Strategies plc Reporting Year **From** 01/01/18 To: 31/12/18 **Date submitted** 05/06/19 Original Submission Reporting Entity ESTMA Identification Number E179519 O 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.

Date

28/05/19

David Miles

CFO

Full Name of Director or Officer of Reporting Entity

Position Title

	Extractive Sector Transparency Measures Act - Annual Report										
Reporting Year	From	: 01/01/18	To:	31/12/18							
Reporting Entity Name			Altus Strategies plc			Currency of the Report	CAD				
Reporting Entity ESTMA Identification Number			E179519								
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
Cameroon	Government of Cameroon				122,347					122,347	
Additional Notes:	Payments made in Cameroon audut" to "reporting entity".	were converted from Central Africa	n Francs (CFA) to Canadian dol	lars ("\$CAD") by converting the	he payments at the exchange r	ate at the time the payment was ma	ade. The average conversion	rate was \$CAD 1 = 429 CFA.	This is an amended report. Ti	he amendment was to change the	e attestation from "independent

Reporting Year From: 01/01/18 To: 31/12/18 Reporting Entity Name Altus Strategies plc Currency of the Report CAD Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if

Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Cameroon	Birsok			35,424					35,424	
Cameroon	Mandoum			17,189					17,189	
Cameroon	Ndjele			7,468					7,468	
Cameroon	Bikoula			29,826					29,826	
Cameroon	Laboum			28,242					28,242	
Cameroon	Administration			4,198					4,198	

Additional Notes³:

necessary)

Payments made in the Cameroon were converted from Central African Francx ("CFA") to Canadian dollars ("\$CAD") by converting the payments at the exchange rate at the time the payment was made. The average conversion rate was \$CAD 1 = 429 CFA.