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DLA Piper (Canada) LLP

August 8, 2025

To: Alberta Securities Commission
Ontario Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Nova Scotia Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Prince Edward Island Securities Office
Office of the Superintendent of Securities Service Newfoundland and Labrador

VIA SEDAR+

Re: Horizon Petroleum Ltd. (the "Issuer") – Prospectus Supplement dated August 8, 2025 (the "Prospectus Supplement") to the Short Form Base Shelf Prospectus Supplement dated May 22, 2025 (the "Prospectus")
SEDAR+ Project No. 06266453

We refer to the Prospectus Supplement, together with the Prospectus, which qualifies the distribution for up to 75,000,000 units of the Company ("**Units**") at a price of \$0.10 per Unit for an aggregate gross proceeds of up to \$7,500,000, subject to an over-allotment option.

We consent to the use of our name, DLA Piper (Canada) LLP and to the use of our legal opinions set out under the headings "*Certain Canadian Federal Income Tax Considerations*" and "*Eligibility for Investment*", which opinions are provided as of the date of the Prospectus Supplement.

We confirm that we have read the Prospectus Supplement and that we have no reason to believe that there are any misrepresentations in the information contained therein that are: (i) derived from our opinions referred to above, or (ii) within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

"DLA Piper (Canada) LLP"