

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name Irving Resources Inc.

Reporting Year **From** 3/01/18 **To:** 2/28/19 **Date submitted** 7/29/19

Reporting Entity ESTMA Identification Number E780646

Original Submission
 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 Lisa Sharp **Date** 7/29/19

Position Title Chief Financial Officer

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Reporting Entity Name	Irving Resources Inc.					
Reporting Entity ESTMA Identification Number	E780646					
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
Japan	Japan Ministry of Economy, Trade and Industry				\$115,349					115,349	
Malawi	Republic of Malawi, Department of Mines				\$2,347					2,347	
Tanzania, United Republic of	United Republic of Tanzania, Ministry of Energy and Minerals				\$1,962					1,962	

Additional Notes:	All amounts are translated to Canadian dollars at the fiscal year end average of 1.3081 per US dollar.
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Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Japan	Omu Project			\$36,687					36,687	
Japan	Sado Island Project			\$44,169					44,169	
Japan	Shimokawa Project			\$12,700					12,700	
Japan	Engaru Project			\$21,794					21,794	
Malawi	Mulanje Project			\$2,347					2,347	
Tanzania, United Republic of	Mpwapwa Project			\$1,962					1,962	

Additional Notes: All amounts are translated to Canadian dollars at the fiscal year end average of 1.3081 per US dollar.