Extractive Sector Transparency Measures Act - Annual Report						
Reporting Entity Name			Irving Resources Inc.			
Reporting Year	From	2020-03-01	To:	2021-02-28	Date submitted	2021-07-26
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 pa Based on my knowledge, and having exercised reasonable d for the reporting year listed above.						
Full Name of Director or Officer of Reporting Entity		Lisa S	Sharp		Date	2021-07-26
Position Title	Chief Financial Officer					\(\. \. \. \. \. \. \. \. \. \. \. \. \.

Extractive Sector Transparency Measures Act - Annual Report Reporting Year To: From: 2020-03-01 2021-02-28 Reporting Entity Name Reporting Entity ESTMA Currency of the Report CAD Irving Resources Inc. E780646 Identification Number Subsidiary Reporting Entities (if necessary) Payments by Payee Departments, Agency, etc... within Payee that Received Total Amount paid to Payee Infrastructure **Production Entitlements** Notes³⁴ Payee Name¹ Royalties Fees Dividends Taxes Country Bonuses **Improvement Payments** Payments² Japan Ministry of Economy, Government of Japan \$163,860 163,860 Japan Trade and Industry Town of Omu \$1,680 1,680 Japan

Additional Notes:

All amounts are translated to Canadian dollars at the fiscal year end average of 0.012592 per Japanese YEN.

Extractive Sector Transparency Measures Act - Annual Report Reporting Year To: From: 2020-03-01 2021-02-28 Currency of the Report CAD Reporting Entity Name Irving Resources Inc. Reporting Entity ESTMA E780646 Identification Number Subsidiary Reporting Entities (if necessary) **Payments by Project** Total Amount paid by Project Infrastructure Royalties Notes²³ **Production Entitlements** Dividends Country Project Name¹ Taxes Fees Bonuses Improvement Payments Omu Project \$76,033 76,033 Japan \$89,506 Japan Other Projects 89,506

Additional Notes:

All amounts are translated to Canadian dollars at the fiscal year end average of 0.012592 per Japanese Yen.