

## Extractive Sector Transparency Measures Act Report

Reporting Year From: 2016-03-01 To: 2017-02-28  
Reporting Entity Name Irving Resources Inc.  
Reporting Entity ESTMA Identification Number E780646  
Subsidiary Reporting Entities (if necessary) N/A

**Attestation: Please check one of the the boxes below and provide the required information**

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.*

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 [ENTER DATE: YYYY-MM-DD], on the ESTMA report for the entity(ies) and period listed above.  
The independent auditor's report can be found at [INSERT WEBLINK TO AUDIT OPINION POSTED ONLINE – link should be on same page as report link]*

Director or Officer of Reporting Entity Full Name: Lisa Sharp  
Position Title: Chief Financial Officer

Date: 2017-07-27

## Extractive Sector Transparency Measures Act - Annual Report

**Reporting Year**  
**Reporting Entity Name**  
**Reporting Entity ESTMA Identification Number**  
**Subsidiary Reporting Entities (if necessary)**

**From:** 2016-03-01      **To:** 2017-02-28  
 Irving Resources Inc.  
  
 E780646  
  
 N/A

### Payments by Payee

Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Japan	Japan Ministry of Economy, Trade and Industry, Hokkaido Bureau			\$128,671					\$128,671	Note 1
Malawi	Republic of Malawi, Department of Mines			\$2,468					\$2,468	Note 2
Tanzania	United Republic of Tanzania, Ministry of Energy and Minerals			\$30,130					\$30,130	Note 2
				\$161,269					\$161,269	

Note 1 - All amounts are translated to Canadian dollars at the fiscal year end average of 0.01182 per Japanese Yen.  
 Note 2 - All amounts are translated to Canadian dollars at the fiscal year end average of 1.3109 per US dollar.

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year  
 Reporting Entity Name  
 Reporting Entity ESTMA  
 Identification Number

From: 2016-03-01      To: 2017-02-28  
*Irving Resources Inc.*  
 E780646

Subsidiary Reporting Entities (if  
 necessary)

N/A

### Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Japan	Omui Project			\$39,278					\$39,278	Note 1
Japan	Utanobori Project			\$39,905					\$39,905	Note 1
Japan	Rubeshibe Project			\$49,488					\$49,488	Note 1
Malawi	Mulanje Project			\$2,468					\$2,468	Note 2
Tanzania	Mpwapwa Project			\$30,130					\$30,130	Note 2
				\$161,269					\$161,269	

Note 1 - All amounts are translated to Canadian dollars at the fiscal year end average of 0.01182 per Japanese Yen.

Note 2 - All amounts are translated to Canadian dollars at the fiscal year end average of 1.3109 per US dollar.