

Extractive Sector Transparency Measures Act - Annual Report

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|--|---------------------------|--|---------------------------------|
| Reporting Entity Name | West Kirkland Mining Inc. | | |
| Reporting Year | From 1/1/2019 | To: 12/31/2019 | Date submitted 1/30/2020 |
| Reporting Entity ESTMA Identification Number | E347833 | <input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report | |
| Other Subsidiaries Included (optional field) | | | |
| Not Consolidated | | | |
| Not Substituted | | | |
| Attestation by Reporting Entity | | | |
| <i>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.</i> | | | |
| Full Name of Director or Officer of Reporting Entity | Frank Hallam | Date | 1/30/2020 |
| Position Title | CFO | | |

Reporting Entities May
Insert Their Brand/Logo here

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year **From:** 1/1/2019 **To:** 12/31/2019

Reporting Entity Name **West Kirkland Mining Inc.** **Currency of the Report** CAD

Reporting Entity ESTMA Identification Number E347833

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 |
|--------------------------|--|--|-------|-----------|---------|-------------------------|---------|-----------|-------------------------------------|----------------------------|--|
| United States of America | Government of the United States of America | Department of the Interior Bureau of Land Management | | | 161,584 | | | | | 161,584 | Mining Maintenance Fees converted from US Dollars to Canadian Dollars at C\$1.2988 per US\$1 |
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Additional Notes:

Extractive Sector Transparency Measures Act - Annual Report

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|---|---------------------------|-----------------------|-----------------------------------|
| Reporting Year | From: 1/1/2019 | To: 12/31/2019 | Currency of the Report CAD |
| Reporting Entity Name | West Kirkland Mining Inc. | | |
| Reporting Entity ESTMA Identification Number | E347833 | | |
| Subsidiary Reporting Entities (if necessary) | | | |

Payments by Project

| Country | Project Name ¹ | Taxes | Royalties | Fees | Production Entitlements | Bonuses | Dividends | Infrastructure Improvement Payments | Total Amount paid by Project | Notes ²³ |
|--------------------------|---------------------------|-------|-----------|---------|-------------------------|---------|-----------|-------------------------------------|------------------------------|--|
| United States of America | Hasbrouck | | | 161,584 | | | | | 161,584 | Mining Maintenance Fees converted from US Dollars to Canadian Dollars at C\$1.3642 per US\$1 |
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Additional Notes³: