Extractive Sector Transparency Measures Act - Annual Report Western Reporting Entity Name Western Potash Corp Reporting Year From 2018-10-01 To: 2019-09-30 Date submitted 2020-02-28 Original Submission Reporting Entity ESTMA Identification Number E 190214 O 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 Jenny Zhu Date 2020-01-31

Finance Manager

Position Title

Extractive Sector Transparency Measures Act - Annual Report											
Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if necessary)	From:	2018-10-01	To: Western Potash Corp E 190214	2019-09-30		Currency of the Report	CAD				
	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
Canada	Government of Saskatchewan	Ministry of the Economy			354,230					354,230	Subsurface mineral lease
Canada	Rural Municipality of Lajord NO 128 (Saskatechwan)				28,783					28,783	Permits
Additional Notes:											

Extractive Sector Transparency Measures Act - Annual Report													
Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if necessary)	From:	2018-10-01	To: Western Potash Corp E 190214	2019-09-30		Currency of the Report							
Payments by Project													
Country Canada	Project Name ¹ Milestone,SK	Taxes	Royalties	Fees 383,013	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project 383,013	Notes ²³			
Additional Notes ³ :													