Extractive Sector Transparency Measures Act - Annual Report Western Reporting Entity Name Western Potash Corp Reporting Year From 2020-10-01 To: 2021-09-30 Date submitted 2022-01-13 Original Submission Reporting Entity ESTMA Identification Number E190214 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 Surinder Bhutani Date 2022-01-13

Senior Accountant

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:		To: Western Potash Corp E190214	2021-09-30		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			354,223					354,223	Subsurface mineral lease	
Canada -Saskatchewan	Rural Municipality of Lajord NO 128		103,738		15,109					118,847	Permits, Prop tax, Dust control	
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:	2020-10-01	To: Western Potash Corp E190214	2021-09-30		Currency of the Report	CAD						
Payments by Project													
Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³			
Canada	Milestone,SK	103,738		369,332					473,070				
Additional Notes ³ :													