

Extractive Sector Transparency Measures Act Report

Reporting Year **From:** 01/01/2016 **To:** 31/12/2016
Reporting Entity Name IC Potash Corp.
Reporting Entity ESTMA Identification Number E379605
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:
Position Title:

Kevin Strong
Chief Financial Officer

Date: 28/04/2017

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year
Reporting Entity Name

From: 01/01/2016

To: 31/12/2016

IC Potash Corp.

Reporting Entity ESTMA Identification
Number

E379605

Subsidiary Reporting Entities (if
necessary)

N/A.

Payments by Payee

Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
USA	New Mexico State Land Office - Commissioner of Public Lands	0	\$305,332	\$0.00	0	0	0	0	\$305,332	USD Exchange - USD\$229,832 Average FX Bank of Canada rate US\$1=Cdn\$1.3285
TOTAL		0	305332	0	0	0	0	0	305332	

