Extractive Sector Transparency Measures Act Report

Reporting Year Reporting Entity Name	From: 1/1/2016 IMPERI	To: 12/31/2016 AL METALS CORPORATION
Reporting Entity ESTMA Identification Number		E895446
Subsidiary Reporting Entities (if necessary)	(E652377) - Mount Polley Mining Corporatic (E111433) - Red Chris Development Compa Sterling Gold Mining Corporation (USA)	

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:

Andre Deepwell Chief Financial Officer

Date: 5/30/2017

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year Reporting Entity Name	From:	01/01/16 IMPERIAL	To: METALS COR	12/31/16 PORATION						
Reporting Entity ESTMA Identification Number			E895446							
Subsidiary Reporting Entities (if necessary)	(E652377) - Mount Polley Mining Corporation, (E111433) - Red Chris Development Company Ltd., Sterling Gold Mining Corporation (USA)									
					Payments	s by Paye	е			
Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Canada	WorkSafe BC			\$1,270,000					\$1,270,000	Workers Compensation Insurance
Canada	Revenue Services of BC			\$900,000						Medical Service Plan
Canada	Minister of Finance	\$1,970,000							\$1,970,000	Property Tax
Canada	Minister of Finance	\$1,870,000								BC Mineral Tax
Canada	Minister of Finance			\$810,000						Permits, Licenses and Fees
Canada	Minister of Finance			\$470,000					\$470,000	Sampling Costs
Canada	BC Hydro			\$20,610,000					\$20,610,000	Power/Electricity (Note 1)
USA	NYE County	\$160,000							\$160,000	Property Tax (Note 2)
USA	Bureau of Land (BLM)			\$150,000					\$150,000	Annual Unpatented Lode Mining Claims (Note 2)
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
		\$4,000,000	\$0	\$24,210,000					\$28,210,000	

Note 1 - includes payments for Federal Goods and Services tax, BC Provincial Sales Tax and interest on BC Hydro Payment Plan

Note 2 - US dollar amounts converted at average 2016 exchange rate of 1.3256

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number From: 01/01/16 To: 12/31/16 IMPERIAL METALS CORPORATION

E895446

Subsidiary Reporting Entities (if necessary)

(E652377) - Mount Polley Mining Corporation, (E111433) - Red Chris Development Company Ltd., Sterling Gold Mining Corporation (USA)

Payments by Project										
Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Canada	Corporate			\$230,000					\$230,000	
Canada	Red Chris Mine	\$3,040,000		\$15,030,000					\$18,070,000	
Canada	Mount Polley Mine	\$810,000		\$8,790,000					\$9,600,000	
USA	Sterling Gold Mine	\$160,000		\$150,000					\$310,000	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
									\$0	
		\$4,010,000		\$24,200,000					\$28,210,000	