Extractive Sector Transparency Measures Act - Annual Report Reporting Entity Name IMPERIAL METALS CORPORATION Reporting Year From 2019-01-01 To: 2019-12-31 **Date submitted** 2020-05-26 Original Submission Reporting Entity ESTMA Identification Number E895446 O Amended Report Other Subsidiaries Included (optional field) (E652377) - Mount Polley Mining Corporation For Consolidated Reports - Subsidiary (E111433) - Red Chris Development Company Ltd. Reporting Entities Included in Report: (E885182) - Huckleberry Mines Ltd. 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 **Andre Deepwell Date** 2020-05-26 **Chief Financial Officer Position Title**



			Ex	tractive Secto	r Transparenc	y Measures Act -	Annual Repor	t			
Reporting Year	From		To:	2019-12-31		,		•			
Reporting Entity Name		IMPERIAL ME	TALS CORPORATION			Currency of the Report	C	AD	1		
Reporting Entity ESTMA Identification Number		, ,			_						
Subsidiary Reporting Entities (if necessary)	(E652377) - Mount Polley Mining Corpora (E111433) - Red Chris Development Con (E885182) - Huckleberry Mines Ltd.	ation npany Ltd.									
					Payments	s by Payee					
Country	Payee Name	Departments, Agency, etc within Payee that Received Payments	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Canada -British Columbia	Province of British Columbia	Minister of Finance	2,450,000		270,000					2,720,000	Taxes include property taxes and BC Mineral taxes
Canada -British Columbia	Tahltan Central Government						400,000			400,000	Participation Agreement
Additional Notes:	Amounts have been rounded to the near	arest \$10,000.									

Extractive Sector Transparency Measures Act - Annual Report Reporting Year Reporting Entity Name To: From: 2019-01-01 2019-12-31 Currency of the Report CAD Reporting Entity ESTMA Identification Number E895446 (E652377) - Mount Polley Mining Corporation (E111433) - Red Chris Development Company Ltd. (E885182) - Huckleberry Mines Ltd. Subsidiary Reporting Entities (if necessary) Payments by Project

	r dyments by r roject										
Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes	
Canada -British Columbia	Red Chris	1,700,000		110,000		400,000			2,210,000	Payments in respect of the Red Chris project paid after Auguest 14, 2019 by the new operator of the project are excluded from the reported amouts. The new operator will report those payments on their ESTMA return.	
Canada -British Columbia	Mount Polley	450,000		160,000					610,000		
Canada -British Columbia	Huckleberry	300,000							300,000		
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Additional Notes:

Amounts have been rounded to the nearest \$10,000.
Sterling Gold Mining Corporation (USA) is insignificant for 2019 Reporting