OTCQB Certification

- I, Michael Psihogios, Chief Financial Officer of Atlas Salt Inc. ("the Company"), certify that:
- 1. The Company is registered or required to file periodic reporting with the SEC or is exempt from SEC registration as indicated below:

REGISTERED or REPORTING WITH THE SEC: [
EXEMPT FROM SEC REGISTRATION/NO SEC REPORTING OBLIGATIONS: [☑] Company is exempt from registration under Exchange Act Rule 12g3-2(b) [☐] Company is a bank that is non-SEC reporting but is current in its reporting to a Banking Regulator [☐] Company is reporting under the Alternative Reporting Company Disclosure Guidelines and is otherwise exempt from registration and not required to file periodic reporting with the SEC

- 2. The Company is current in its reporting obligations as of the most recent fiscal year end and any subsequent quarters, and such information has been posted either on the SEC's EDGAR system or the OTC Disclosure & News Service, as applicable.
- 3. The company is duly organized, validly existing and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business.
- 4. The share information below is for the primary OTCQB traded security as of the latest practicable date:

US Trading Symbol:		REMRF	As of (date):
Shares Authorized	(A)	<u>Unlimited</u>	April 23, 2024
Total Shares Outstanding	(B)	94,668,785	April 23, 2024
Number of Restricted Shares ¹	(C)	<u>0</u>	April 23, 2024
Unrestricted Shares Held by Officers, Directors, 10% Control Persons & Affiliates	(D)	36,068,072	April 23, 2024
Public Float: Subtract Lines C and D from Line B	(E)	59,147,975	April 23, 2024
% Public Float: Line E Divided by Line B (as a %) ²	(F)	<u>62.12%</u>	April 23, 2024
Number of Beneficial Shareholders of at least 100 shares ³	(G)	2,950	April 23, 2024

¹ Restricted Shares means securities that are subject to resale restrictions for any reason. Your transfer agent should be able to provide the total number of restricted securities.

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² Public Float means the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "10 percent Control Person"), or any Affiliates thereof, or any Family Members of officers, directors, and control persons. Family Member shall mean a Person's spouse, parents, children, and siblings, whether by blood, marriage or adoption, or anyone residing in such Person's home. OTCQB traded securities are required to have a freely traded public float of at least 10% of the shares outstanding unless an exemption applies.

³ Beneficial Shareholder means any person who, directly or indirectly has or shares voting power of such security or investment power, which includes the power to dispose, or to direct the disposition of, such security. OTCQB traded securities are required to have at least 50 beneficial shareholders unless an exemption applies.

Convertible Debt:

The following is a complete list of all promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities that were issued or outstanding at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this OTCQB Certification. (If the note is no longer outstanding as of the current date, but was outstanding during the previously described period, the note must still be disclosed in the table below.):

[🗵] Check this box to confirm there were no promissory notes, convertible notes, or other convertible debt arrangements issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁴	Name of Noteholder (entities must have individual with voting / investment control disclosed). ⁵	Reason for Issuance (e.g., Loan, Services, etc.)

Total Outstanding Balance: Total Shares:

Use the space below to provide any additional details, including footnotes to the table above:

6. Disclosure and Administrative Service Providers:

Annual Report Preparation:

List any law firm(s) and attorney(s) (including internal counsel) that acted as the Company's primary legal counsel in preparing its most recent annual report. (If no attorney assisted in putting together the disclosure, identify the person(s) who prepared the disclosure and their relationship to the company.)

DLA Piper (Canada) LLP, Bill de Jong. 250 2 St SW #1000, Calgary, AB T2P 0C1

Ongoing Disclosure and Administrative Services:

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⁴ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

⁵ International Reporting Companies may elect not to disclose the names of noteholders who are non-affiliates of the company. "Affiliate" is a Person that directly, or indirectly through one or more intermediaries, controls or is controlled by, or is under common control with, an officer, a director, or a shareholder beneficially owning 10 percent or more of the Company's outstanding shares.

List any other attorney or service provider, if different than the primary legal counsel listed above, that assisted the company during the prior fiscal year on any matter related to preparation of company disclosure documents, corporate actions and activities related to submission of a Form 211 or OTC Markets' Application. Please include the following items in this list: firm name, firm address, primary contact name and description of services provided. If none, please state "None."

None

7. Investor Relations Providers:

The following is a complete list of third-party providers engaged by the Company, its officers, directors or controlling shareholders, at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this OTCQB Certification, to provide investor relations services, public relations services, marketing, brand awareness, stock promotion, or any other related services to the Company. **Please include the following items in this list: firm name, firm address, primary contact name and description of services provided.** If none, please state "None."

MarketSmart Communications, Adrian Sydenham, 614 – 406 Granville Street, Vancouver, BC, V6C 1T2, Canada MarketSmart Communications provides investor relations/shareholder communication work for the Company.

PRmediaNow, Inc., Scott Ledingham, 1080 St. Germain, Ottawa, ON, K1C 2L8, Canada. PrmediaNow, Inc. provides video interviews of management,

Roger Choudhury, 35 Shoreham Drive #704, Toronto, ON, M3N 1S5, Canada. Roger Choudhury provides marketing and brand awareness for the Company.

Mahalski Partners, Robert Mahalski, 1 Stone Park Cottages, Stone Park, Wimborne Dorset, BH21 4DP. Malhalshi Partners acted as agent for roadshow presentations by management in 2022.

Buffalo Associates Ltd.m Marc Bamber, 82 St. John Street, London EC1M 4JN, United Kingdom. Buffalo Associates acts as a financial consultant.

Sagacity Capital Media, Brandon Colwell, 4370 St. Johns sdrd, Stouffville, ON, L4A 2T7, Canada. Sagacity Capital Media provides marketing for the Company via video interviews of management.

<u>Voxxol Inc. Byron Fillmore, 10 Blossom Court, Darthmouth, NS, B2V 2S7, Canada. Vollox Inc. provides technological support for website, presentations IT, etc.</u>

<u>Digitonic Ltd. Neil Reynolds. 4th Floor Forsyth Building, 5 Renfield Street, Glasgow G25EZ, United Kingdom – social media marketing.</u>

<u>Junior Gold Report. Kal Kotecha. 9-365 Pioneer Drive, Kitchener, ON, N2P 2A6, Canada – acts as a financial and marketing consultant.</u>

Gold Standard Media, LLC, Kenneth Ameduri. 723 University Ave, #110-283 Georgetown, Texas, U.S. 78626 - provides financial publishing and digital marketing services.

8. Officers, Directors and 5% Control Persons:

The following is a complete list of Officers, Directors and 5% Control Persons (control persons are beneficial owners of five percent (5%) or more of any class of the issuer's equity securities). Preferred shares, options, warrants that can be converted into common shares within the next 60 days should be included in the shareholdings listed below.

For beneficial shareholders that are corporate entities: Provide the name and address of the person(s) owning or controlling such corporate entities. If the corporate entity owning 5% or more does not have a person(s) owning or

controlling it, provide a note explaining why. If the corporate entity is a publicly traded company, provide the company's trading symbol and market.

For nominee accounts owning 5% or more: Provide the name of the 5% beneficial shareholder for this account. If there are no beneficial shareholders of 5% or more behind a nominee account, the nominee account does not need to be included in the table below.

For issuers exempt from registration under Exchange Act Rule 12g3-2(b): Complete the table below with the information described above for Officers, Directors and 10% Control Persons.

Name (First, Last)	Position/company affiliation (ex: CEO, 5% control person)	City and State (And Country if outside US)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of shares owned	Percentage of Class of Shares Owned (undiluted)
Richard LaBelle	CEO / Director	North Bay, ON, Canada	0 Common Shares 0 Warrants 0 Options	N/A	0.00%
Michael Psihogios	CFO	Chiliwack, BC, Canada	0 Common Shares 0 Warrants 0 Options	N/A	0.00%
Alasdair Federico	VP, Corporate Affairs	Georgetown. ON, Canada	0 Common Shares 0 Warrants 0 Options	N/A	0.00%
Robert Booth	VP, Engineering & Construction	Manitowaning. ON, Canada	0 Common Shares 0 Warrants 0 Options	N/A	0.00%
Patrick Laracy	Chairman / Director	St. John's, NL,, Canada	5,193,739 Common Shares 0 Warrants 1,725,000 Options	Common Shares	5.45%
Timothy Rowland Howe	Director	Exeter, ON, Canada	150,000 Common Shares 0 Warrants 1,275,000 Options	Common Shares	0.16%
Fraser Edison	Director	St. John's, NL, Canada	700,000 Common Shares 0 Warrants 925,000 Options	Common Shares	0.74%
Marc Boissonneault	Director	Sudbury, ON, Canada	0 Common Shares 0 Warrants 0 Options	N/A	0.00%
Carson Noel	Director	Trinity, NL, Canada	1,133,333 Common Shares 0 Warrants 525,000 Options	Common Shares	1.19%
Vulcan Minerals Inc. (public company – TSXV: VUL)	5% Control Person	St. John's, NL, Canada	28,891,000 Common Shares 0 Warrants 0 Options	Common Shares	30.34%

Use the space below to provide any additional details, including conversion terms of any class of the issuer's equity securities:

9. Certification:

Date: April 23, 2024

Name of Certifying CEO or CFO: Michael Psihogios

Title: CFO

Signature: <u>/s/ Michael Psihogios</u> (Digital Signatures should appear as "/s/ [OFFICER NAME]")