OTCQB Certification

I, Duane Lo, Chief Financial Officer of Entrée Resources Ltd. (“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:
   [☐] Company is registered under Section 12(g) of the Exchange Act
   [☐] Company is reporting under Section 15(d) of the Exchange Act.
   [☐] Company is a bank that reports to a Bank Regulator under Section 12(i) of the Exchange Act
   [☐] Company is reporting under Regulation A (Tier 2)
   [☐] Other (describe) _____

   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

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:		ERLFF	As of (date):
Shares Authorized	(A)	Unlimited	March 22, 2024
Total Shares Outstanding	(B)	203,344,954	March 22, 2024
Number of Restricted Shares[1]	(C)	1,401,871	March 22, 2024
Unrestricted Shares Held by Officers, Directors, 10% Control Persons & Affiliates	(D)	87,288,731	March 22, 2024
Public Float: *Subtract Lines C and D from Line B*	(E)	114,654,352	March 22, 2024
% Public Float: *Line E Divided by Line B (as a %)*[2]	(F)	56.38%	March 22, 2024
Number of Beneficial Shareholders of at least 100 shares[3]	(G)	3,427	March 13, 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.

[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.

5. 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:

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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.)

Internal Counsel: Susan McLeod, VP Legal Affairs & Corporate Secretary

[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.

Ongoing Disclosure and Administrative Services:

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."

Dorsey & Whitney LLP, TD Canada Trust Tower, Brookfield Place 161 Bay Street, Suite 4310, Toronto, Ontario Canada M5J 2S1. Primary contact: James Guttman, Partner. Acted as the Company's U.S. securities law adviser.

Robert Cinits Consulting, c/o 1650 – 1066 West Hastings Street, Vancouver, BC, Canada V6E 3X1. Primary contact: Robert Cinits. Acted as the Company's "Qualified Person" under National Instrument 43-101 – *Standards of Disclosure for Mineral Projects* of the Canadian Securities Administrators ("NI 43-101").

Wood Canada Limited, 111 Dunsmuir Street, Suite 400, Vancouver, BC, Canada V6B 5W3. Primary contact: Greg Gosson, Technical Director, Geology & Compliance. Assisted with disclosure derived from the Company's NI 43-101 Technical Report.

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."

David Jan Consulting, c/o 1650 – 1066 West Hastings Street, Vancouver, BC, Canada V6E 3X1. Primary contact: David Jan. Provision of investor relations services.

Independent Trading Group (ITG) Inc., 370 King Street West, Suite 701, Toronto, ON, Canada M5V 1J9. Primary contact: Jeff Gamble, Managing Director, Issuer Services. Market making services on the Toronto Stock Exchange in order to provide liquidity and stability to the Company's shares.

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. **If any of the beneficial shareholders 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. 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, add a note confirming this.**

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)
Stephen Scott	President, CEO and Director	West Vancouver, British Columbia, Canada	1,556,409 shares 1,600,000 options Total: 3,156,409	common	0.77% of issued and outstanding common shares (1.54% on a partially fully-diluted basis)
Duane Lo	CFO	Kelowna, British Columbia, Canada	1,274,987 shares 766,000 options Total: 2,040,987	common	0.63% of issued and outstanding common shares (1.00% on a partially fully-diluted basis)
Susan McLeod	VP Legal Affairs & Corporate Secretary	West Vancouver, British Columbia, Canada	1,164,491 shares 858,000 options Total: 2,022,491	common	0.57% of issued and outstanding common shares (0.99% on a partially fully-diluted basis)
Alan Edwards	Non-Executive Chair of the Board	Tucson, Arizona	1,355,020 shares 625,000 options Total: 1,980,020	common	0.67% of issued and outstanding common shares (0.97% on a partially fully-diluted basis)

Teresa Conway	Director	Vancouver, British Columbia, Canada	200,000 options Total: 200,000	common	Nil% of issued and outstanding common shares (0.10% on a partially fully-diluted basis)
Allan Moss	Director	West Vancouver, British Columbia, Canada	200,000 options Total: 200,000	common	Nil% of issued and outstanding common shares (0.10% on a partially fully-diluted basis)
Michael Price	Director	Wimbledon, London, United Kingdom	268,917 shares 625,000 options Total: 893,917	common	0.13% of issued and outstanding common shares (0.44% on a partially fully-diluted basis)
Paula Rogers	Director	North Vancouver, British Columbia, Canada	30,000 shares 200,000 options Total: 230,000	common	0.01% of issued and outstanding common shares (0.11% on a partially fully-diluted basis)
Horizon Copper Corp. Controlling Person: Erfan Kazemi, President & CEO Vancouver, British Columbia, Canada	5% Control Person	Vancouver, British Columbia, Canada	49,672,515 shares (held indirectly through a wholly owned subsidiary 1363013 BC Ltd.) Total: 49,672,515	common	24.43% of issued and outstanding common shares

Rio Tinto International Holdings Limited Controlling Person: Jakob Stausholm, Chief Executive, Rio Tinto Group London, United Kingdom	5% Control Person	London, United Kingdom	32,788,629 shares Total: 32,788,629	common	16.12% of issued and outstanding common shares

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

Other than as provided above, the Company is not aware of any beneficial shareholders of 5% or more behind a nominee account.

Each option was granted for a period of five years at an exercise price equal to the closing price of the Company's common shares on the Toronto Stock Exchange on the last trading date preceding the date of grant. Exercise prices range from C$0.365 to C$1.28 and expiry dates range from December 9, 2024 to November 5, 2028.

9. Certification:

Date: March 22, 2024

Name of Certifying CEO or CFO: Duane Lo

Title: Chief Financial Officer

Signature: /s/ DUANE LO
(Digital Signatures should appear as "/s/ [OFFICER NAME]")