## **Extractive Sector Transparency Measures Act Report**

Reporting Year	From:	1/1/2017	To:	12/31/2017	
Reporting Entity Name			Orla Mining Ltd.		
Reporting Entity ESTMA Identification Number			E640923		
Subsidiary Reporting Entities (if necessary)					
Substituting Littles (Il necessary)					
Attestation: Please check one of the the boxes below and	provide the require	ed information	1		
✓ Attestation ( by Reporting Entity)					
In accordance with the requirements of the ESTMA, and in particular section above. Based on my knowledge, and having exercised reasonable diliger 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 entity(ies) and reporting year listed above. Such an audit was conducted independent attestation of ESTMA reports.			•		•
The auditor expressed an unmodified opinion, dated [ENTER DATE: YYY The independent auditor's report can be found at [INSERT WEBLINK TO					
	tienne Morin FO			Date:	5/31/2018

## **Extractive Sector Transparency Measures Act - Annual Report**

**Reporting Year From:** 1/1/2017 **To:** 12/31/2017

Reporting Entity Name Orla Mining Ltd.

Reporting Entity ESTMA Identification E640923
Number

Subsidiary Reporting Entities (if necessary)

Payments by Payee											
Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes	1.255062
PANAMA	NATIONAL TREASURE OF PANAMA	75,303.72	-	110,218.37					185,522.09		Payment made in US dollars and converted to Canadian dollars with 2017 year end exchange rate of 1.255062
PANAMA	MUNICIPALITY PROVINCE OF LAS TABLAS	6,948.80	-	-					6,948.80	MUNICIPAL TAX	Payment made in US dollars and converted to Canadian dollars with 2017 year end exchange rate of 1.255062
PANAMA	MUNICIPALITY PROVINCE OF TONOSI	8,722.76	-	-					8,722.76		Payment made in US dollars and converted to Canadian dollars with 2017 year end exchange rate of 1.255062
PANAMA	MUNICIPALITY PROVINCE OF MACARACAS	8,722.76	-	-					8,722.76	MUNICIPAL TAX	Payment made in US dollars and converted to Canadian dollars with 2017 year end exchange rate of 1.255062
PANAMA	MINISTRY OF FINANCE (DGI)	376.52	-	-						TASA UNICA	Payment made in US dollars and converted to Canadian dollars with 2017 year end exchange rate of 1.255062
PANAMA	MINISTRY OF ENVIRONMENT	8,579.77	-	-					8,579.77		Payment made in US dollars and converted to Canadian dollars with 2017 year end exchange rate of 1.255062

## **Extractive Sector Transparency Measures Act - Annual Report**

 Reporting Year
 From:
 1/1/2017
 To:
 12/31/2017

Reporting Entity Name

Reporting Entity ESTMA Identification
Number

Orla Mining Ltd.

E640923

Subsidiary Reporting Entities (if necessary)

Payments by Project												
Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes		
PANAMA	MINERA CERRO QUEMA, S.A.	108,654.32	-	110,218.37					218,872.69	Payment made in US dollars and converted to Canadian dollars with 2017 year end exchange rate of 1.255062		