

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	Orla Mining Ltd.		
Reporting Year	From 1/1/2018	To: 12/31/2018	Date submitted 4/30/2019
Reporting Entity ESTMA Identification Number	E640923	<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report	
Other Subsidiaries Included (optional field)			
Not Consolidated			
Not Substituted			
Attestation by Reporting Entity			
<i>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.</i>			
Full Name of Director or Officer of Reporting Entity	Etienne Morin	Date	4/30/2019
Position Title	CFO		

Reporting Entities May
Insert Their Brand/Logo here

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 1/1/2018	To: 12/31/2018			
Reporting Entity Name	Orla Mining Ltd.		Currency of the Report	CAD	
Reporting Entity ESTMA Identification Number	E640923				
Subsidiary Reporting Entities (if necessary)					

Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ³⁴
Panama	NATIONAL TREASURE OF PANAMA		81,780	-	113,676					195,456	FEES CONTRACTS FOR THE CONCESSIONS, FEES FREQUENCIES , TAX COMMERCIAL LICENSE; Payment made in US dollars and converted to Canadian dollars with 2018 year end exchange rate of 1.363006
Panama	NATIONAL TREASURE OF PANAMA		-	-	6,022					6,022	FEES FREQUENCIES RADIOS; Payment made in US dollars and converted to Canadian dollars with 2018 year end exchange rate of 1.363006
Panama	MUNICIPALITY PROVINCE OF LAS TABLAS		9,473	-	-					9,473	MUNICIPAL TAX; Payment made in US dollars and converted to Canadian dollars with 2018 year end exchange rate of 1.363006
Panama	MUNICIPALITY PROVINCE OF TONOSI		9,473	-	-					9,473	MUNICIPAL TAX; Payment made in US dollars and converted to Canadian dollars with 2018 year end exchange rate of 1.363006
Panama	MUNICIPALITY PROVINCE OF MACARACAS		9,473	-	-					9,473	MUNICIPAL TAX; Payment made in US dollars and converted to Canadian dollars with 2018 year end exchange rate of 1.363006
Panama	MINISTRY OF FINANCE (DGI)		409	-	-					409	TASA UNICA; Payment made in US dollars and converted to Canadian dollars with 2018 year end exchange rate of 1.363006
Panama	MINISTRY OF ENVIRONMENT		2,246	-	-					2,246	WATER PERMIT; Payment made in US dollars and converted to Canadian dollars with 2018 year end exchange rate of 1.363006
Panama	MINISTRY OF ENVIRONMENT		10,289	-	-					10,289	ECOLOGICAL COMPENSATION; Payment made in US dollars and converted to Canadian dollars with 2018 year end exchange rate of 1.363006
Mexico	CONAGUA		-	-	811,036					811,036	WATER USE RIGHTS; Payments made in MXN peso and converted to Canadian dollars with 2018 year end exchange rate of 0.069334
Mexico	SECRETARIA ECONOMIA		-	-	4,508,557					4,508,557	LAND TENURE FEES; Payments made in MXN peso and converted to Canadian dollars with 2018 year end exchange rate of 0.069334

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 1/1/2018	To: 12/31/2018	
Reporting Entity Name	Orla Mining Ltd.		Currency of the Report CAD
Reporting Entity ESTMA Identification Number	E640923		
Subsidiary Reporting Entities (if necessary)			

Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
---------	---------------------------	-------	-----------	------	-------------------------	---------	-----------	-------------------------------------	------------------------------	---------------------

Additional Notes³:	
--------------------------------------	--