Extractive Sector Transparency Measures Act Report

Reporting Year Reporting Entity Name	From:	1/1/2016	To: Orla Mining Ltd.	12/31/2016
Reporting Entity ESTMA Identification Number			E640923	

Subsidiary Reporting Entities (if necessary)

Attestation: Please check one of the the boxes below and provide the required information

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.

Attestation (through independent audit)

In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest that I engaged an independent auditor to undertake an audit of the ESTMA report for the entity(ies) and reporting year listed above. Such an audit was conducted in accordance with the Technical Reporting Specifications issued by Natural Resources Canada for independent attestation of ESTMA reports.

The auditor expressed an unmodified opinion, dated [ENTER DATE: YYYY-MM-DD], on the ESTMA report for the entity(ies) and period listed above. The independent auditor's report can be found at [INSERT WEBLINK TO AUDIT OPINION POSTED ONLINE – link should be on same page as report link]

Director or Officer of Reporting Entity Full Name: Position Title:

Paul Robertson CFO

Date: 5/31/2017

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year Reporting Entity Name	From:	1/1/2016	To: 12/31/2016 Orla Mining Ltd.
Reporting Entity ESTMA Identification Number			E640923
Subsidiary Reporting Entities (if			0

necessary)

Payments by Payee Total Amount paid to Royalties Production Entitlements Payee Name Fees Bonuses Dividends Infrastructure Improvement Payments Country Taxes Notes Payee FEES CONTRACTS FOR THE CONCESSIONS. FEES FREQUENCIES OF THE CONCESSIONS, NATIONAL TREASURE OF PANAMA 80,562.00 117,914.65 198,476.65 TAX COMMERCIAL LICENSE. Payment made in PANAMA US dollars and converted to Canadian dollars with 2016 year end exchange rate of 1.3427 MUNICIPAL TAX Payment made in US dollars MUNICIPALITY PROVINCE PANAMA 9,331.85 9,331.85 and converted to Canadian dollars with 2016 year OF LAS TABLAS end exchange rate of 1.3427 MUNICIPAL TAX Payment made in US dollars MUNICIPALITY PROVINCE PANAMA 9,331.85 9,331.85 and converted to Canadian dollars with 2016 year OF TONOSI end exchange rate of 1.3427 MUNICIPAL TAX Payment made in US dollars MUNICIPALITY PROVINCE PANAMA 9,331.85 and converted to Canadian dollars with 2016 year 9,331.85 OF MACARACAS end exchange rate of 1.3427 TASA UNICA Payment made in US dollars and MINISTRY OF FINANCE PANAMA 402.81 converted to Canadian dollars with 2016 year end 402.81 (DGI) exchange rate of 1.3427 ---0 0 ٥ 0 0 0 0 0

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	1/1/2016	To:	12/31/2016	
Reporting Entity Name			Orla Mining Ltd.		
Reporting Entity ESTMA Identification Number	E640923				
Subsidiary Reporting Entities (if necessary)			0		

Payments by Project Country Project Name Taxes Royalties Fees Production Entitlements Bonuses Dividends Infrastructure Improvement Payments Total Amount paid by Project Notes										
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.	108,960.35	-	117,914.65					226,875.00	Payment made in US dollars and converted to Canadian dollars with 2016 year end exchange rate of 1.3427
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