

# Extractive Sector Transparency Measures Act - Annual Report



<b>Reporting Entity Name</b>	Alio Gold Inc.					
<b>Reporting Year</b>	<b>From</b>	01/01/2018	<b>To:</b>	31/12/2018	<b>Date submitted</b>	23/12/2019
<b>Reporting Entity ESTMA Identification Number</b>	E270359	<input type="radio"/> Original Submission <input checked="" type="radio"/> Amended Report		<b>Report Version</b>		2
<b>Other Subsidiaries Included</b> (optional field)						
<b>For Consolidated Reports - Subsidiary Reporting Entities Included in Report:</b>	E310952 Rye Patch Gold Corp.					
<b>Not Substituted</b>						

**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.*

<b>Full Name of Director or Officer of Reporting Entity</b>	Ian Harcus, CPA, CA	<b>Date</b>	December 23, 2019
<b>Position Title</b>	Director, Finance		

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<b>Reporting Year</b>	<b>From:</b>	01/01/2018	<b>To:</b>	31/12/2018	<b>Currency of the Report:</b> CAD
<b>Reporting Entity Name</b>	Alio Gold Inc.				
<b>Reporting Entity ESTMA Identification Number</b>	E270359				
<b>Subsidiary Reporting Entities (if necessary)</b>	E310952 Rye Patch Gold Corp.				

### Payments by Payee

Country	Payee Name	Departments, Agency, etc... within Payee that Received Payments	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Mexico	Government of Mexico	Secretaria de Economia	920,000	670,000	2,160,000	-	-	-	-	3,750,000	Taxes - SMD tax. Average rate of 14.84 MXP/CAD. Royalties - Annual royalties payment on gold sales. Translated at average rate of 14.84 MXP/CAD. Fees - relate to concessions payments to keep properties in good standing. Fees translated at average rate of 14.84 MXP/CAD.
Mexico	Government of Mexico	Servicio de Administracion Tributaria	1,460,000	-	-	-	-	-	-	1,460,000	Annual tax instalments SCAD 1,460k. Translated at average rate of 14.84 MXP/CAD. The amount includes SCAD 1,460k of tax instalments that were applied against Value Added Tax (VAT) receivable.
United States of America	Government of the United States	Bureau of Land Management	-	-	410,000	-	-	-	-	410,000	Concession payments translated at average rate of 1.2957 USD/CAD.
United States of America	State of Nevada	Nevada Department of Taxation	100,000	-	-	-	-	-	-	100,000	Net proceeds tax translated at average rate of 1.2957 USD/CAD. \$100,000 relates to payments made by Rye Patch Gold Corp. prior to May 25, 2018 <sup>(1)</sup> .
United States of America	Government of the United States	Department of the Treasury- US	1,970,000	-	-	-	-	-	-	1,970,000	Withholding tax on royalty payments USD \$603,000. Tax instalments of USD \$879,000. USD payments translated at average rate of 1.2957 USD/CAD. \$365,600 relates to withholding tax on royalty payments made by Rye Patch Gold Corp. prior to May 25, 2018 <sup>(1)</sup> .
United States of America	State of Nevada	Nevada Division of Environmental Protection	-	-	140,000	-	-	-	-	140,000	USD Payments translated at average rate of 1.2957 USD/CAD.
United States of America	Pershing County	Pershing County	450,000	-	10,000	-	-	-	-	460,000	Property taxes translated at average rate of 1.2957 USD/CAD. \$440,400 relates to payments made by Rye Patch Gold Corp. prior to May 25, 2018 <sup>(1)</sup> .

**Additional Notes:**

<sup>(1)</sup> Reason for amended return: On May 25, 2018, Alio Gold Inc. purchased Rye Patch Gold Corp. (E310952) including all its subsidiaries and was amalgamated into Alio Gold (US) Inc., a 100% owned and controlled entity of Alio Gold Inc. Payments made by Rye Patch Gold Corp. prior to May 25, 2018, a total of CAD \$906,000, are included in Alio Gold Inc.'s 2018 ESTMA report.

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<b>Reporting Entity Name</b>	Alio Gold Inc.		
<b>Reporting Entity ESTMA Identification Number</b>	E270359		
<b>Subsidiary Reporting Entities (if necessary)</b>	E310952 Rye Patch Gold Corp.		

### Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Mexico	San Francisco Mine	2,380,000	670,000	740,000	-	-	-	-	<b>3,790,000</b>	Annual tax instalments \$CAD 1,460k. Translated at average rate of 14.84 MXP/CAD. The amount includes \$CAD 1,460k of tax instalments that were applied against Value Added Tax (VAT) receivable. Taxes - SMD tax of \$CAD 920k translated at average rate of 14.84 MXP/CAD. Royalties translated at average rate of 14.84 MXP/CAD. Concession Fees translated at average rate of 14.84 MXP/CAD.
Mexico	Ana Paula Project	-	-	1,420,000	-	-	-	-	<b>1,420,000</b>	Concession Fees translated at average rate of 14.84 MXP/CAD.
United States of America	Florida Canyon Mine	2,420,000	-	150,000	-	-	-	-	<b>2,570,000</b>	USD Payments translated at average rate of 1.2957 USD/CAD. \$806,000 relates to tax payments made by Rye Patch Gold Corp. prior to May 25, 2018 <sup>(1)</sup> .
United States of America	Rye Patch Gold Exploration	100,000	-	410,000	-	-	-	-	<b>510,000</b>	USD Payments translated at average rate of 1.2957 USD/CAD. \$100,000 relates to tax payments made by Rye Patch Gold Corp. prior to May 25, 2018 <sup>(1)</sup> .

**Additional Notes<sup>3</sup>:**

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