

# 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>	28/05/2019

**Reporting Entity ESTMA Identification Number** E270359

- Original Submission
- Amended Report

**Other Subsidiaries Included**  
(optional field)

**Not Consolidated**

**Not Substituted**

**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>	28/05/2019
<b>Position Title</b>	Director, Finance		

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

### 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	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	Servicio de Administracion Tributaria		1,460,000	-	-	-	-	-	-	1,460,000	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.
United States of America	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		100,000	-	-	-	-	-	-	100,000	Net proceeds tax translated at average rate of 1.2957 USD/CAD.
United States of America	Department of the Treasury-US		1,970,000	-	-	-	-	-	-	1,970,000	Withholding tax on royalty payments USD \$603,000. Tax installments of USD \$879,000. USD payments translated at average rate of 1.2957 USD/CAD.
United States of America	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		450,000	-	10,000	-	-	-	-	460,000	Property taxes translated at average rate of 1.2957 USD/CAD.

Additional Notes:

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Reporting Entity ESTMA Identification Number		E270359			
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### 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.
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.

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