

Extractive Sector Transparency Measures Act Report

Reporting Year From: 1/1/2017 To: 12/31/2017
Reporting Entity Name Aura Minerals Inc.
Reporting Entity ESTMA Identification Number E987426
Subsidiary Reporting Entities (if necessary) NA

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: Ryan Goodman **Date:** 5/30/2018
Position Title: VP Legal Affairs and Business Development

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year **From:** 1/1/2017 **To:** 12/31/2017
 Reporting Entity Name **Aura Minerals Inc.**

Reporting Entity ESTMA Identification Number **E987426**

Subsidiary Reporting Entities (if necessary) **NA**

Payments by Payee										
Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Honduras	Government of Honduras - INHGEOMIN		\$ 854,530	\$ 164,484	\$ -	\$ -	\$ -	\$ -	\$ 1,019,014	
Honduras	Government of Honduras - SAR	\$ 6,852,590	\$ 2,216,628		\$ -	\$ -	\$ -	\$ -	\$ 9,069,218	
Honduras	Government of Honduras - Agencia Aduanera Rosamar	\$ 4,404,521			\$ -	\$ -	\$ -	\$ -	\$ 4,404,521	
Honduras	Government of Honduras - Municipalidad La Unión		\$ 1,823,144		\$ -	\$ -	\$ -	\$ -	\$ 1,823,144	
Brazil	Government of Brazil - Departamento Nacional de Producao Mineral	\$ 889,993	\$ -	\$ 191,451	\$ -	\$ -	\$ -	\$ -	\$ 1,081,444	
Brazil	Government of Brazil - Fundo Nacional Desenvolvimento Ciencia e Tecnologica	\$ -	\$ -	\$ 2,244	\$ -	\$ -	\$ -	\$ -	\$ 2,244	
Brazil	Government of Brazil - Ministerio do Meio Ambiente	\$ -	\$ -	\$ 14,735	\$ -	\$ -	\$ -	\$ -	\$ 14,735	
Brazil	Government of Brazil - Conselho Municipal de Segurança de Pontes e Lacerda – CONSEG	\$ -	\$ -		\$ -	\$ 381,419	\$ -	\$ -	\$ 381,419	
Brazil	Government of Brazil - Secretaria de Estado de Fazenda do DF	\$ -	\$ -	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ 270	
Brazil	Government of Brazil - Departamento Nacional de Infraestrutura de Transporte	\$ -	\$ -	\$ 12,918	\$ -	\$ -	\$ -	\$ -	\$ 12,918	
Brazil	Government of Brazil - Receita Federal do Brasil	\$ 2,221,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,221,491	
Brazil	Government of Brazil - Secretaria do Estado da Fazenda - MT	\$ -	\$ 0	\$ 13,504	\$ -	\$ -	\$ -	\$ -	\$ 13,504	
TOTAL		\$ 14,368,595	\$ 4,894,302	\$ 399,607	\$ -	\$ 381,419	\$ -	\$ -	\$ 20,043,923	

Note:
 Payments were made in the local currencies (Brazilian Reais for Brazil and Honduran Lempira for Honduras)
 Method of translation was based on exchange rate on December 31, 2017, which is the financial year-end of Aura Mineral Inc.
 1 CAD was equal to 2.6344 Brazilian Reais and 17.5656 Honduran Lempira

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year
Reporting Entity Name
Reporting Entity ESTMA Identification Number

From: 1/1/2017 To: 12/31/2017
Aura Minerals Inc.
E987426

Subsidiary Reporting Entities (if necessary)

NA

Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Brazil	Brazil - Mineracao de Apoena	\$ 3,111,484	\$ -	\$ 221,123	\$ -	\$ 381,419	\$ -	\$ -	\$ 3,714,026	
Brazil	Brazil - Mineracao Vale Verde		\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000	
Honduras	Honduras - Minerales de Occidente	\$ 11,257,110	\$ 4,894,302	\$ 164,484	\$ -	\$ -	\$ -	\$ -	\$ 16,315,897	
TOTAL		\$ 14,368,594	\$ 4,894,302	\$ 399,607	\$ -	\$ 381,419	\$ -	\$ -	\$ 20,043,923	

Note:

Payments were made in the local currencies (Brazilian Reais for Brazil and Honduran Lempira for Honduras)

Method of translation was based on exchange rate on December 31, 2017, which is the financial year-end of Aura Mineral Inc.

1 CAD was equal to 2.6344 Brazilian Reais and 17.5656 Honduran Lempira