

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name Vista Gold Corp.

Reporting Year **From** 1/1/2018 **To:** 12/31/2018 **Date submitted** 5/22/2019

Reporting Entity ESTMA Identification Number E297726

- 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.

Full Name of Director or Officer of Reporting Entity John F. Engele **Date** 5/22/2019

Position Title Senior Vice President and Chief Financial Officer

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|---|------------------|----------|------------|------------|-------------------------------|-----|
| Reporting Year | From: | 1/1/2018 | To: | 12/31/2018 | Currency of the Report | USD |
| Reporting Entity Name | Vista Gold Corp. | | | | | |
| Reporting Entity ESTMA Identification Number | E297726 | | | | | |
| 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 |
|-----------|---------------------------|-------|-----------|---------|-------------------------|---------|-----------|-------------------------------------|------------------------------|---|
| Australia | Mt Todd Gold Project | - | - | 164,281 | - | - | - | - | 164,281 | Amounts in US dollars, the Company's reporting currency, utilizing a foreign exchange rate of 0.7478 from Australian dollars to US dollars which approximates the average for the reporting year. |
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Additional Notes³: