

Extractive Sector Transparency Measures Act Report

Reporting Year
Reporting Entity Name
Reporting Entity ESTMA Identification Number

From: 1/01/16 To: 12/31/16
Vista Gold Corp.
E297726

Subsidiary Reporting Entities (if necessary) *Enter names & ESTMA Identification Numbers here separated by comas (e.g. Sub Reporting Entity 1, Sub Reporting Entity 2, Sub Reporting Entity 3, etc.)*

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: *Isl John F. Engele* Date: *5/19/17*
Position Title: *Senior Vice President and Chief Financial Officer*

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year
 Reporting Entity Name
 Reporting Entity ESTMA Identification
 Number

From: 1/01/16 To: 12/31/16
 Vista Gold Corp.
 E297726

Subsidiary Reporting Entities (if
 necessary)

Enter names & ESTMA Identification Numbers here separated by commas
 (e.g. Sub Reporting Entity 1, Sub Reporting Entity 2, Sub Reporting Entity 3, etc.)

Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Australia	Mt Todd Gold Project			\$144,233.00					144233	Amounts in US dollars, the Company's reporting currency
Australia	Mt Todd Gold Project			\$89,423.00					89423	Amounts in US dollars, the Company's reporting currency
				\$0.00					0	
				\$0.00					0	
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				\$0.00					0	
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