

## Extractive Sector Transparency Measures Act Report

Reporting Year **From:** 1/01/16 **To:** 12/31/16  
Reporting Entity Name JDL Gold Corp. ( formerly Lowell Copper Ltd.)

Reporting Entity ESTMA Identification Number E517192

Subsidiary Reporting Entities (if necessary) N/A

**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: Peter Hardie **Date:** 5/30/17  
Position Title: Chief Financial Officer

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year

From: 1/01/16 To: 12/31/16

Reporting Entity Name

N/A

Reporting Entity ESTMA Identification Number

E517192

Subsidiary Reporting Entities (if necessary)

n/a

### Payments by Payee<sup>1</sup>

Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes	Entity
Peru	Regional government of Arequipa			130,000					130,000		Koricancha Joint Venture
Peru	National Superintendency of Tax Administration of Peru	50,000							50,000		Koricancha Joint Venture
Peru	Peruvian Social Health Insurance			50,000					50,000		Koricancha Joint Venture
Ecuador	Ecuador Internal Rents Service			160,000					160,000		Lowell Mineral Exploration
Chile	General Treasury of the Republic of Chile			130,000					130,000		Minera Ricardo
		50,000	-	470,000	-	-	-	-	520,000		

<sup>1</sup> The company's functional currency is the USD. Amounts in this report are in CAD and will not agree to the financial statements and are converted at the average annual rates of the local currency.

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year

From: 1/01/16

To: 12/31/16

Reporting Entity Name

N/A

Reporting Entity ESTMA Identification Number

E517192

Subsidiary Reporting Entities (if necessary)

n/a

### Payments by Project<sup>1</sup>

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Peru	Koricancha	50,000		180,000					230,000	
Ecuador	Warintza			160,000					160,000	
Chile	Ricardo			130,000					130,000	
		50,000	-	470,000	-	-	-	-	520,000	

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