

Extractive Sector Transparency Measures Act Report

Reporting Year From: 1/01/16 To: 12/31/16
Reporting Entity Name LUNA GOLD CORP.
Reporting Entity ESTMA Identification Number E061957
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:** 2017-05-30
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

LUNA GOLD CORP.

Reporting Entity ESTMA Identification Number

E061957

Subsidiary Reporting Entities (if necessary)

n/a

Payments by Payee¹

Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments ^{2,3}	Total Amount paid to Payee	Notes
Brazil	Federal Government of Brazil							200,000	200,000	
Brazil	Federal Government of Brazil			1,710,000					1,720,000	
		-	-	1,710,000	-	-	-	200,000	1,920,000	

¹ 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 an average annual rate from BRL to CAD of 2.628.

² Infrastructure improvement payments capture any payment or payment-in-kind that is reportable under ESTMA and improves the operation of society that is not captured by the other payment categories.

³ In kind amounts have been reported at cost.

Extractive Sector Transparency Measures Act - Annual Report

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Subsidiary Reporting Entities (if necessary)

n/a

Payments by Project¹

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments ^{2,3}	Total Amount paid by Project	Notes
Brazil	Aurizona			1,710,000				200,000	1,910,000	
		-	-	1,710,000	-	-	-	200,000	1,910,000	

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