Extractive Sector Transparency Measures Act - Annual Report Roxgold Inc. **Reporting Entity Name** Roxgold Date submitted 5/27/2019 Reporting Year From 1/1/2018 To: 12/31/2018 Original Submission Reporting Entity ESTMA Identification Number E643047 Amended Report Other Subsidiaries Included Roxgold SANU S.A. (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 Vince Sapuppo 2019-05-27 Date **Chief Financial Officer Position Title**

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Deporting Entity ESTMA	From: Roxgold Inc. E643047	1/1/2018	To: 12/31/2018 Currency of the Report CAD									
					Payment	ts by Payee						
Country	Payee Name ¹	Departments, Agency, etc within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ³⁴	
Burkina Faso	Ministère des Mines et des Carrières		327,595	9,754,572						10,082,167	Payment relates to area taxes (taxes superificiaries) and mining royalities. Amounts denominated in franc CFA were converted at average 2018 FX rate of CAD 1 = CFA 428.67.	
Burkina Faso	Communauté of Bagassi								145,378	145,378	Payments relate to road repairs and maintenance work on road between Ouahahou and Bagassi village. Amounts denominated in franc CFA were converted at average 2018 FX rate of CAD 1 = CFA 428.67.	
Additional Notes:												

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Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if necessary)	From: 1/1/2018		To: 12/31/2018 Roxgold Inc. E643047			Currency of the Report CAD						
Payments by Project												
Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³		
Burkina Faso	Yaramoko	327,595	9,754,572					145,378	10,227,545			
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Additional Notes ³ :	Amounts denominated in franc CFA were converted at average 2018 FX rate of CAD 1 = CFA 428.67											