

## Extractive Sector Transparency Measures Act Report

Reporting Year From: 2016-01-01 To: 2016-12-31  
Reporting Entity Name First Mining Finance Corp.

Reporting Entity ESTMA Identification Number E387244

Subsidiary Reporting Entities (if necessary) Not Applicable

### 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:  
Position Title:

Andrew Marshall  
Chief Financial Officer

Date: 2017-05-09

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year  
Reporting Entity Name

From: 2016-01-01 To: 2016-12-31  
First Mining Finance Corp.

Reporting Entity ESTMA Identification Number

E387244

Subsidiary Reporting Entities (if necessary)

Not Applicable

### Payments by Payee

Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Mexico	Tesorería de la Federación (TESOFE)			\$640,000.00					\$640,000.00	Concession taxes

Amount is reported in Canadian dollars ("CAD"). Payments incurred in currencies other than the CAD were translated to CAD using the foreign exchange rate as of the Company's 2016 financial year end (MXN/CAD exchange rate of 0.0651).

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year  
 Reporting Entity Name  
 Reporting Entity ESTMA Identification  
 Number

From: 2016-01-01 To: 2016-12-31  
 First Mining Finance Corp.  
 E387244

Subsidiary Reporting Entities (if  
 necessary)

*Not Applicable*

### Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Mexico	Portfolio of mineral properties			\$640,000.00					\$ 640,000.00	Concession taxes

Amount is reported in Canadian dollars ("CAD"). Payments incurred in currencies other than the CAD were translated to CAD using the foreign exchange rate as of the Company's 2016 financial year end (MXN/CAD exchange rate of 0.0651).