

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	Kirkland Lake Gold Ltd.		
Reporting Year	From	1/1/2016	To: 12/31/2016
Reporting Entity ESTMA Identification Number	E936050	<input type="radio"/> Original Submission <input checked="" type="radio"/> Amended Report	Date submitted 10/8/2019
Other Subsidiaries Included (optional field)			
For Consolidated Reports - Subsidiary Reporting Entities Included in Report:	Kirkland Lake Gold Inc. E597613; St Andrew Goldfields Ltd. E246746; Fosterville Gold Mine Pty Ltd. E425485; NT Mining Operations Pty Ltd. E573013		
Not Substituted			
Attestation by Reporting Entity	<p><i>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.</i></p>		
Full Name of Director or Officer of Reporting Entity	David Soares	Date	10/8/2019
Position Title	Chief Financial Officer		

Reporting Entities May
Insert Their Brand/Logo here

Report Version

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Payments 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
Australia	State of Victoria	State Revenue Office	\$2,200,000							2,200,000	State land tax and payroll tax
Australia	Northern Territory Government	Department of Mines & Energy	\$200,000							200,000	Mining levies
Australia	Northern Territory Government	Territory Revenue Office	\$600,000							600,000	Payroll tax
Canada	Government of Ontario	Minister of Finance	\$2,940,000							2,940,000	OMT & EHT
Canada	Government of Canada	Receiver General	\$4,030,000							4,030,000	CPP/EI - Employer Portion
Canada	Government of Ontario	Workplace Safety & Insurance Board			\$6,960,000					6,960,000	WSIB

Additional Notes: All payments are reported in USD. For Australia and Canada, the local currencies have been converted at the December 31, 2016 year-end closing exchange rate sourced from the Bank of Canada, 1.3427 CAD to USD, and 1.3870 AUS to USD. Report amended to list the following subsidiaries as being reported under this consolidated report: NT Mining Operations Pty Ltd., E573013 (a subsidiary of Newmarket Gold NT Holdings Pty Ltd. which is the entity legally obligated for the reportable payments listed for NT Mining Operations Pty Ltd.) and Fosterville Gold Mine Pty Ltd., E425485.

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Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Australia	Fosterville Gold Mine	\$1,500,000							1,500,000	Payroll tax
Australia	Stawell Gold Mine	\$700,000							700,000	State land tax and payroll tax
Australia	Northern Territory Mining Operations	\$200,000							200,000	Mining levies
Australia	Northern Territory Mining Operations	\$600,000							600,000	Payroll tax
Canada	Macassa	\$300,000							300,000	Ontario Mining Tax
Canada	Macassa	\$1,320,000							1,320,000	EHT
Canada	Macassa	\$2,560,000							2,560,000	CPP/EI - Employer Portion
Canada	Macassa			\$4,620,000					4,620,000	WSIB
Canada	Holt Complex	\$610,000							610,000	Ontario Mining Tax
Canada	Holt Complex	\$710,000							710,000	EHT
Canada	Holt Complex	\$1,470,000							1,470,000	CPP and EI - Employer Portion
Canada	Holt Complex			\$2,340,000					2,340,000	WSIB

Additional Notes³: All payments are reported in USD. For Australia and Canada, the local currencies have been converted at the December 31, 2016 year-end closing exchange rate sourced from the Bank of Canada, 1.3427 CAD to USD, and 1.3870 AUS to USD. Report amended to list the following subsidiaries as being reported under this consolidated report: NT Mining Operations Pty Ltd., E573013 (a subsidiary of Newmarket Gold NT Holdings Pty Ltd. which is the entity legally obligated for the reportable payments listed for NT Mining Operations Pty Ltd.) and Fosterville Gold Mine Pty Ltd., E425485.