

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	Kirkland Lake Gold Ltd.					
Reporting Year	From	1/1/2018	To:	12/31/2018	Date submitted	10/8/2019
Reporting Entity ESTMA Identification Number	E936050	<input type="radio"/> Original Submission <input checked="" type="radio"/> Amended Report		Report Version		
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					

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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
Canada	Government of Canada	Canada Revenue Agency	860,000							860,000	Corporate tax
Canada	Matachewan First Nation			850,000						850,000	Production royalties
Canada	Government of Ontario	Minister of Finance	5,320,000		810,000					6,130,000	EHT & OMT
Canada	Government of Canada	Receiver General	260,000							260,000	Corporate tax
Canada	Wahgoshig First Nation			1,270,000						1,270,000	Production royalties
Canada	Town of Kirkland Lake		960,000							960,000	Property taxes
Canada	Government of Ontario	Workplace Safety & Insurance Board			6,650,000					6,650,000	WSIB premiums
Australia	Northern Territory Government	Department of Mines & Energy			700,000					700,000	Security levys paid for tenements, mineral & exploration lease rents

Additional Notes: For Australia and Canada, the local currencies have been converted at the December 31, 2018 year-end closing exchange rate sourced from Thomson Reuters, 1.3637 CAD to USD, and 1.4186 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
Canada	Macassa	860,000							860,000	Corporate tax
Canada	Macassa		680,000						680,000	Production royalties
Canada	Macassa	1,270,000							1,270,000	EHT
Canada	Macassa	1,030,000							1,030,000	Ontario mining tax
Canada	Macassa	260,000							260,000	Corporate tax
Canada	Macassa		680,000						680,000	Production royalties
Canada	Macassa	960,000							960,000	Property taxes
Canada	Macassa			3,890,000					3,890,000	WSIB premiums
Canada	Holt Mine Complex	3,020,000		810,000					3,830,000	EHT & OMT
Canada	Holt Mine Complex			2,760,000					2,760,000	WSIB premiums
Canada	Holt Mine Complex		590,000						590,000	Production royalties
Canada	Holt Mine Complex		170,000						170,000	Production royalties
Australia	Northern Territory			700,000					700,000	Security levys paid for tenements, mineral & exploration lease rents

Additional Notes³: For Australia and Canada, the local currencies have been converted at the December 31, 2018 year-end closing exchange rate sourced from Thomson Reuters, 1.3637 CAD to USD, and 1.4186 AUS to USD.
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