

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name EQUINOX GOLD CORP.

Reporting Year From 1/01/17 To: 12/31/17 Date submitted 5/30/18

Reporting Entity ESTMA Identification Number E517192

Original Submission
 Amended Report

Other Subsidiaries Included
(optional field)

For Consolidated Reports - Subsidiary Reporting Entities Included in Report: E061957 Luna Gold Corp.

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 Peter Hardie Date 5/30/18

Position Title Chief Financial Officer

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Reporting Entity Name	EQUINOX GOLD CORP.					
Reporting Entity ESTMA Identification Number	E517192					
Subsidiary Reporting Entities (if necessary)	E061957 Luna Gold Corp.					

Payments by Payee

Country	Payee Name	Departments, Agency, etc... within Payee that Received Payments	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments ²	Total Amount paid to Payee ¹	Notes
Ecuador	Ecuador Internal Rents Service		-	-	340,000	-	-	-	-	340,000	
Chile	General Treasury of the Republic of Chile		-	-	260,000	-	-	-	-	260,000	
Brazil	Federal Government	SEMA DNPM	-	-	230,000	-	-	-	-	230,000	
Brazil	State of Maranhão		-	-	-	-	-	550,000	-	550,000	
United States of America	San Bernadino County		380,000	-	-	-	-	-	-	380,000	
United States of America	US Department of the Interior Bureau of Land Management		-	-	150,000	-	-	-	-	150,000	
			380,000	-	980,000	-	-	-	550,000	1,910,000	

Additional Notes:

¹The company's functional currency is the USD, amounts in this report are in CAD. Payments in Brazil were made in Brazilian reais and translated using the average annual rate of BRL to CAD - 2.4630:1. Payments in Ecuador, Chile and USA were made in US dollars and translated to CAD using the average annual rate of USD to CAD - 1.2967:1.

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 in other payment categories.

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Subsidiary Reporting Entities (if necessary)	E061957 Luna Gold Corp.		

Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments ²	Total Amount paid by Project ¹	Notes
Ecuador	Warintza	-	-	340,000	-	-	-	-	340,000	
Chile	Ricardo	-	-	260,000	-	-	-	-	260,000	
Brazil	Aurizona	-	-	230,000	-	-	-	550,000	780,000	
United States of America	Castle Mountain	380,000	-	150,000	-	-	-	-	530,000	
		380,000	-	980,000	-	-	-	550,000	1,910,000	

Additional Notes³:

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