

## Extractive Sector Transparency Measures Act - Annual Report



<b>Reporting Entity Name</b>	Leagold Mining Corporation					
<b>Reporting Year</b>	<b>From</b>	2018-01-01	<b>To:</b>	2018-12-31	<b>Date submitted</b>	2019-05-17
<b>Reporting Entity ESTMA Identification Number</b>	E146961		<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report			
<b>Other Subsidiaries Included</b> (optional field)						
<b>Not Consolidated</b>						
<b>Not Substituted</b>						
<b>Attestation by Reporting Entity</b>						
<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>						
<b>Full Name of Director or Officer of Reporting Entity</b>	Harpreet Dhaliwal			<b>Date</b>	2019-05-17	
<b>Position Title</b>	Chief Financial Officer					

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<b>Reporting Entity Name</b>	Leagold Mining Corporation		<b>Currency of the Report</b> USD
<b>Reporting Entity ESTMA Identification Number</b>	E146961		
<b>Subsidiary Reporting Entities (if necessary)</b>			

### Payments by Payee

Country	Payee Name	Departments, Agency, etc... within Payee that Received Payments	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Mexico	Federal Government of Mexico	Water Authority (CONAGUA)	-	-	106	-	-	-	-	106	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Mexico	Federal Government of Mexico	National Institute of Anthropology and History (INAH)	-	-	-	-	-	-	285	285	Infrastructure improvement payments for local communities affect by natural disasters in Guerrero State, Mexico were made in-kind. The value of these donations is determined based on the value of the materials and supplies donated. Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Mexico	Federal Government of Mexico	Defense Ministry (SEDENA)	-	-	-	-	-	-	39,591	39,591	Institutional contributions/donations of diesel were made in-kind. The value of these contributions is determined based on the value of diesel contributed. Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Mexico	Federal Government of Mexico	Environmental and Natural Resources Ministry (SEMARNAT)	-	-	6,014	-	-	-	-	6,014	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Mexico	Federal Government of Mexico	Mexican Geological Service (SGM)	-	290,263	-	-	-	-	-	290,263	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Mexico	Federal Government of Mexico	Federation's Treasury (Tesorería de la Federación)	2,869,478	1,269,655	31,636	-	-	-	-	4,170,769	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Mexico	Federal Government of Mexico	Customs Authority (Secretaria General de Aduana)	-	-	17,968	-	-	-	-	17,968	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Mexico	Federal Government of Mexico	Mexican Social Security Institute (IMSS)	-	-	2,034	-	-	-	-	2,034	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Mexico	Federal Government of Mexico	Economy Ministry (Secretaria de Economía)	-	-	317,307	-	-	-	-	317,307	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.

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### Payments by Payee

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Mexico	Government of the City of Mexico	N/A	-	-	2,448	-	-	-	-	2,448	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Canada	Federal Government of Canada	Canada Revenue Agency	1,353,723	-	-	-	-	-	-	1,353,723	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 CAD = 0.77 USD.
Switzerland	Swiss Federal Government	Département fédéral des finances (DFF)	113,478	-	-	-	-	-	-	113,478	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 USD = 0.98 Swiss Francs.
Brazil	Federal Government of Brazil	Secretaria da Receita Federal	3,421,425	-	3,913	-	-	-	-	3,425,338	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD.
Brazil	Federal Government of Brazil	Departamento Nacional de Produção Mineral (DNPM)	-	2,137,781	354	-	-	-	-	2,138,135	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD.
Brazil	Municipality of Belo Horizonte	Prefeitura Municipal de Belo Horizonte	127	-	-	-	-	-	-	127	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD.
Brazil	Goiás State Government	Governo do Estado de Goiás	-	-	738	-	-	-	-	738	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD.
Brazil	Minas Gerais State Government	Governo do Estado de Minas Gerais	-	-	94,751	-	-	-	-	94,751	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD.
Brazil	Municipality of Riacho dos Machados	Município Riacho dos Machados	-	-	-	-	-	-	92,166	92,166	Infrastructure improvement payments for the City of Riacho dos Machados were made in-kind. The value of these donations is determined based on the value of the services rendered. Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD

**Additional Notes:** Leagold Mining Corporation acquired Brio Gold Inc., and its respective Brazilian mines, on May 24, 2018. Therefore, the balances presented for the Brazilian mines correspond to the period from May 24, 2018 - December 31, 2018 only.

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### Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Switzerland	Leagold Corporate	113,478	-	-	-	-	-	-	<b>113,478</b>	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 USD = 0.98 Swiss Francs.
Mexico	Los Filos Mine	2,869,478	1,559,918	377,513	-	-	-	39,876	<b>4,846,785</b>	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 Mexican Peso = 0.05 USD.
Canada	Leagold Corporate	1,353,723	-	-	-	-	-	-	<b>1,353,723</b>	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period January 1, 2018 to December 31, 2018 was 1 CAD = 0.77 USD.
Brazil	Riacho Dos Machados Mine	2,209,164	650,345	94,751	-	-	-	92,166	<b>3,046,426</b>	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD.
Brazil	Fazenda Brasileiro Mine	1,125,021	900,965	3,913	-	-	-	-	<b>2,029,899</b>	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD.
Brazil	Pilar De Goiás Mine	28,261	586,471	1,092	-	-	-	-	<b>615,824</b>	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD.
Brazil	Santa Luz Desenvolvimento	59,110	-	-	-	-	-	-	<b>59,110</b>	Leagold's reporting currency is United States Dollars (USD). Transactions posted in currencies different than USD are automatically converted to USD using the respective official exchange rate for the date of the transaction. For reference purpose, the average exchange rate for the period May 24, 2018 to December 31, 2018 was 1 BRL = 0.26 USD.

**Additional Notes:** Leagold Mining Corporation acquired Brio Gold Inc., and its respective Brazilian mines, on May 24, 2018. Therefore, the balances presented for the Brazilian mines correspond to the period from May 24, 2018 - December 31, 2018 only.