

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name Equinox Gold Corp.

Reporting Year **From** 2022-01-01 **To:** 2022-12-31 **Date submitted** 2023-05-24

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.
E444156 Newcastle Gold Ltd.
E146961 Leagold Mining Corporation
E016298 Premier Gold Mines Limited

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** 2023-05-24

Position Title Chief Financial Officer

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Reporting Entity Name	Equinox Gold Corp.		Currency of the Report USD
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Subsidiary Reporting Entities (if necessary)	E061957 Luna Gold Corp. E444156 Newcastle Gold Ltd. E146961 Leagold Mining Corporation E016298 Premier Gold Mines Limited		

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 ⁽¹⁾	Notes
United States of America	State of California		5,691,854	4,759	1,011,078					6,707,691	
United States of America	California Imperial County		1,298,406		250,646					1,549,053	
United States of America	San Bernardino County		781,644		7,198					788,842	
United States of America	Government of the United States of America		2,400,000		11,468					2,411,468	
Mexico	Federal Government of Mexico	Federation's Treasury	6,362,880	1,297,433	583,188					8,243,500	
Mexico	Federal Government of Mexico	Mexican Geological Service		699,285						699,285	
Mexico	Federal Government of Mexico	Customs Authority			13,857					13,857	
Mexico	Federal Government of Mexico	Mexican Social Security Institute			23,995					23,995	
Mexico	Federal Government of Mexico	Environmental and Natural Resources Ministry			519					519	
Mexico	Federal Government of Mexico	National Water Commission			129,644					129,644	
Brazil	Government of Brazil	Federal Revenue Service	2,753,262		265,227					3,018,489	Note 2
Brazil	Government of Brazil	National Mining Agency		6,159,441	107,842					6,267,282	
Brazil	Government of Brazil	Brazilian Institute of Environment and Renewable Natural Resources			11,804					11,804	
Brazil	Government of Brazil	National Anti Drug Fund			1,110					1,110	
Brazil	Government of Brazil	National Telecommunications Agency			2,151					2,151	
Brazil	Government of Brazil	Ministry of Finance	11,819		2,678					14,497	
Brazil	Government of Brazil	National Institute of National Institute of Metrology, Standardization and Industrial Quality			250					250	
Brazil	Municipality of Godofredo Viana				21,180				55,790	76,970	Note 3
Canada	Federal Government of Canada	Canada Revenue Agency	93,796							93,796	
Canada	Long Lake #58 First Nation				1,811,977					1,811,977	
Canada	Metis Nation of Ontario				1,317,504					1,317,504	
Canada	Municipality of Greenstone		292,495		371,119					663,614	
Canada	Ginoogaming First Nation				193,739				134,543	328,282	Note 4
Canada	Aroland First Nation				118,361					118,361	
Canada	Animbiigoo Zaagi'igan Anishinaabel				156,664					156,664	
Canada	Minodahmun Development LP				451,936					451,936	
Barbados	Barbados Revenue Authority		753,122							753,122	

Additional Notes:

Note 1 - The Company's functional currency is the U.S. dollar ("USD"). Amounts in this report are presented in USD. Payments made in currencies other than USD were translated using the exchange rate at the time the payment was made. The average exchange rates for 2022 were as follows:
 Canadian dollar 1.3007 per one US dollar
 Brazilian real 5.2554 per one US dollar
 Mexican peso 20.1174 per one US dollar

Note 2 - Taxes paid were net of tax credits of \$14,611,155

Note 3 - Infrastructure improvement payments relate to road improvements. The value of the payment was measured at cost.

Note 4 - Infrastructure improvement payments relate to the municipal sewage treatment plant upgrade. The value of the payment was measured at cost.

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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 ⁽¹⁾	Notes
United States of America	Mesquite	9,121,725	4,759	1,054,339					10,180,823	
United States of America	Castle Mountain	1,050,179		226,051					1,276,230	
Mexico	Los Filos	1,148,594	1,996,718	751,203					3,896,515	
Mexico	Mercedes	5,214,286							5,214,286	Note 2
Brazil	Aurizona	1,046,364	2,711,387	283,866				55,790	4,097,407	Note 3, 4
Brazil	Fazenda	1,686,789	1,702,325	69,314					3,458,428	Note 5
Brazil	RDM	50	913,897	7,921					921,867	
Brazil	Santa Luz	31,877	831,833	51,142					914,852	
Canada	Greenstone	292,495		4,421,302				134,543	4,848,340	Note 6, 7
Canada	Corporate - EQX	93,796							93,796	
Barbados	Corporate - LMC	753,122							753,122	

Additional Notes:

Note 1 - The Company's functional currency is the U.S. dollar ("USD"). Amounts in this report are presented in USD. Payments made in currencies other than USD were translated using the exchange rate at the time the payment was made. The average exchange rates for 2022 were as follows:
 Canadian dollar 1.3007 per one US dollar
 Brazilian real 5.2554 per one US dollar
 Mexican peso 20.1174 per one US dollar

Note 2 - Mercedes payments are for the period January 1, 2022 through to the date of sale, April 21, 2022.
 Note 3 - Taxes paid were net of tax credits of \$7,835,628
 Note 4 - Infrastructure improvement payments relate to road improvements. The value of the payment was measured at cost.
 Note 5 - Taxes paid were net of tax credits of \$6,775,527
 Note 6 - Infrastructure improvement payments relate to the municipal sewage treatment plant upgrade. The value of the payment was measured at cost.
 Note 7 - Greenstone payments are reported on a 100% basis. The Company has a 60% ownership interest in Greenstone.