

# Extractive Sector Transparency Measures Act - Annual Report



**Reporting Entity Name** Equinox Gold Corp.

**Reporting Year** **From** 2025-01-01 **To:** 2025-12-31 **Date submitted** 5/29/2026

**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,  
 E478014 Calibre Mining 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** 2026-05-29

**Position Title** Chief Financial Officer

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<b>Reporting Year</b>	<b>From:</b> 2025-01-01	<b>To:</b> 2025-12-31			
<b>Reporting Entity Name</b>	Equinox Gold Corp.			<b>Currency of the Report</b>	USD
<b>Reporting Entity ESTMA Identification Number</b>	E517192				
<b>Subsidiary Reporting Entities (if necessary)</b>	E061957 Luna Gold Corp., E444156 Newcastle Gold Ltd., E146961 Leagold Mining Corporation, E478014 Calibre Mining Corp.				

### Payments by Payee

Country	Payee Name <sup>1</sup>	Departments, Agency, etc... within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes <sup>34</sup>
United States of America	State of California		5,517,800	1,057	902,973					6,421,830	
United States of America	California Imperial County		868,348		1,115,633					1,983,981	
United States of America	San Bernardino County		1,299,814		6,088					1,305,902	
United States of America	Government of the United States of America		7,221,963		562,200					7,784,163	
United States of America	State of Nevada				188,526					188,526	
United States of America	White Pine County		416,857							416,857	
United States of America	State of Nevada		1,366,491							1,366,491	
Mexico	Federal Government of Mexico		63,301,473	1,896,666	1,069,210					66,267,349	
Mexico	Municipal Government of Mexico				149,702					149,702	
Brazil	Government of Brazil		24,738,370	12,877,944	78,006					37,694,320	Note 2
Brazil	State Government of Minas Gerais				186,803					186,803	
Nicaragua	Government of Nicaragua		139,505,830	26,539,067	2,801,004				1,634,908	170,480,810	
Nicaragua	Municipality of Larreynaga								323,561	323,561	
Nicaragua	Municipality of Rancho Grande								95,526	95,526	
Canada	Province of Ontario				254,106					254,106	
Canada	Long Lake #58 First Nation				615,259					615,259	
Canada	Metis Nation of Ontario				241,045					241,045	
Canada	Municipality of Greenstone		2,448,885		1,355,781					3,804,666	
Canada	Ginoogaming First Nation				121,804					121,804	
Canada	Aroland First Nation				174,359					174,359	
Canada	Minodahmun Development LP				243,017					243,017	
Canada	Government of Canada		285,895							285,895	

**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 2025 were as follows:  
 Canadian dollar 1.3971 per one US dollar  
 Brazilian real 5.5852 per one US dollar  
 Mexican peso 19.23 per one US dollar  
 Nicaraguan cordoba 36.60 per one US dollar

Note 2 - Taxes paid were net of tax credits of \$31,177,206



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<b>Reporting Entity ESTMA Identification Number</b>	E517192		
<b>Subsidiary Reporting Entities (if necessary)</b>	E061957 Luna Gold Corp., E444156 Newcastle Gold Ltd., E146961 Leagold Mining Corporation, E478014 Calibre Mining Corp.		

### Payments by Project

Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes <sup>23</sup>
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<b>Additional Notes<sup>3</sup>:</b>	<p>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 2025 were as follows:</p> <p>Canadian dollar 1.3971 per one US dollar                      Brazilian real 5.5852 per one US dollar                      Mexican peso 19.23 per one US dollar                      Nicaraguan cordoba 36.60 per one US dollar</p> <p>Note 2 - Taxes paid were net of tax credits of \$11,447,494                      Note 3 - Taxes paid were net of tax credits of \$1,547,525                      Note 4 - Taxes paid were net of tax credits of \$7,788,547                      Note 5 - Taxes paid were net of tax credits of \$10,393,541</p>
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