

# Extractive Sector Transparency Measures Act Report

**Reporting Year** From: 1/1/2016 To: 12/31/2016  
**Reporting Entity Name** Kirkland Lake Gold Ltd.  
**Reporting Entity ESTMA Identification Number** E936050  
**Subsidiary Reporting Entities (if necessary)** Kirkland Lake Gold Inc., ID# E597613; St Andrew Goldfields Ltd, ID# E246746

**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.*

**Attestation (through independent audit)**

*In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest that I engaged an independent auditor to undertake an audit of the ESTMA report for the entity(ies) and reporting year listed above. Such an audit was conducted in accordance with the Technical Reporting Specifications issued by Natural Resources Canada for independent attestation of ESTMA reports.*

*The auditor expressed an unmodified opinion, dated [ENTER DATE: YYYY-MM-DD], on the ESTMA report for the entity(ies) and period listed above.  
The independent auditor's report can be found at [INSERT WEBLINK TO AUDIT OPINION POSTED ONLINE – link should be on same page as report link]*

**Director or Officer of Reporting Entity Full Name:**  
**Position Title:**

Merushe Verli  
Senior Vice President, Finance and Treasurer

**Date:** 5/30/2017

## Extractive Sector Transparency Measures Act - Annual Report

**Reporting Year**  
**Reporting Entity Name**  
**Reporting Entity ESTMA Identification Number**  
**Subsidiary Reporting Entities (if necessary)**

**From:** 1/1/2016      **To:** 12/31/2016  
*Kirkland Lake Gold Ltd.*  
 E936050  
*Kirkland Lake Gold Inc., ID# E597613; St Andrew Goldfields Ltd, ID# E246746*

### Payments by Payee<sup>1</sup>

Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Australia	State Revenue Office - Victoria	\$1,500,000							\$1,500,000	Payroll tax
Australia	State Revenue Office - Victoria	\$700,000							\$700,000	State land tax and payroll tax
Australia	Department of Mines & Energy - Northern Territories	\$200,000							\$200,000	Mining levies
Australia	Territory Revenue Office - Northern Territories	\$600,000							\$600,000	Payroll tax
Canada	Minister of Finance - Ontario	\$300,000							\$300,000	Ontario Mining Tax
Canada	Minister of Finance - Ontario	\$1,320,000							\$1,320,000	EHT
Canada	Receiver General	\$2,560,000							\$2,560,000	CPP/EI - Employer Portion
Canada	Workplace Safety & Insurance Board			\$4,620,000					\$4,620,000	WSIB
Canada	Minister of Finance - Ontario	\$610,000							\$610,000	Ontario Mining Tax
Canada	Minister of Finance - Ontario	\$710,000							\$710,000	EHT
Canada	Receiver General	\$1,470,000							\$1,470,000	CPP and EI - Employer Portion
Canada	Workplace Safety and Insurance Board			\$2,340,000					\$2,340,000	WSIB

<sup>1</sup> All payments are reported in USD. For Australia and Canada, the local currencies have been converted at the December 31, 2016 year-end closing exchange rate sourced from the Bank of Canada, 1.3427 CAD to USD, and 1.3870 AUS to USD.

## Extractive Sector Transparency Measures Act - Annual Report

**Reporting Year**

**From:** 1/1/2016

**To:** 12/31/2016

**Reporting Entity Name**

Kirkland Lake Gold Ltd.

**Reporting Entity ESTMA Identification Number**

E936050

**Subsidiary Reporting Entities (if necessary)**

Kirkland Lake Gold Inc., ID# E597613; St Andrew Goldfields Ltd, ID# E246746

### Payments by Project<sup>1</sup>

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Australia	Fosterville Gold Mine	\$1,500,000							\$1,500,000	Payroll tax
Australia	Stawell Gold Mine	\$700,000							\$700,000	State land tax and payroll tax
Australia	Northern Territories Mining Operations	\$200,000							\$200,000	Mining levies
Australia	Northern Territories Mining Operations	\$600,000							\$600,000	Payroll tax
Canada	Macassa	\$300,000							\$300,000	Ontario Mining Tax
Canada	Macassa	\$1,320,000							\$1,320,000	EHT
Canada	Macassa	\$2,560,000							\$2,560,000	CPP/EI - Employer Portion
Canada	Macassa			\$4,620,000					\$4,620,000	WSIB
Canada	Holt Complex	\$610,000							\$610,000	Ontario Mining Tax
Canada	Holt Complex	\$710,000							\$710,000	EHT
Canada	Holt Complex	\$1,470,000							\$1,470,000	CPP and EI - Employer Portion
Canada	Holt Complex			\$2,340,000.00					\$2,340,000	WSIB

<sup>1</sup> All payments are reported in USD. For Australia and Canada, the local currencies have been converted at the December 31, 2016 year-end closing exchange rate sourced from the Bank of Canada, 1.3427 CAD to USD, and 1.3870 AUS to USD.