

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name Kirkland Lake Gold Ltd.

Reporting Year **From** 01/01/2017 **To:** 31/12/2017 **Date submitted** 31/05/2018

Reporting Entity ESTMA Identification Number E936050

Original Submission
 Amended Report

Other Subsidiaries Included
(optional field)

For Consolidated Reports - Subsidiary Reporting Entities Included in Report: Kirkland Lake Gold Inc., ID# E597613; St Andrew Goldfields Ltd, ID# E246746

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 Philip C. Yee **Date** 31/05/2018

Position Title EVP and Chief Financial Officer

