

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name Kirkland Lake Gold Ltd.

Reporting Year From 1/1/2018 To: 12/31/2018 Date submitted 5/30/2019

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

David Soares

Date

5/30/2019

Position Title

Chief Financial Officer

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Reporting Year	From:	1/1/2018	To:	12/31/2018	
Reporting Entity Name	Kirkland Lake Gold Ltd.				Currency of the Report
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 Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ³⁴
Canada	Government of Canada	Canada Revenue Agency	860,000							860,000	Corporate tax
Canada	Matachewan First Nation			680,000						680,000	Production royalties
Canada	Government of Ontario	Minister of Finance	1,270,000							1,270,000	EHT
Canada	Government of Ontario	Minister of Finance	1,030,000							1,030,000	Ontario mining tax
Canada	Government of Canada	Receiver General	260,000							260,000	Corporate tax
Canada	Wahgoshig First Nation			680,000						680,000	Production royalties
Canada	Town of Kirkland Lake		960,000							960,000	Property taxes
Canada	Government of Ontario	Workplace Safety & Insurance Board			3,890,000					3,890,000	WSIB premiums
Canada	Government of Ontario	Minister of Finance	3,020,000		810,000					3,830,000	EHT & OMT
Canada	Government of Ontario	Workplace Safety & Insurance Board			2,760,000					2,760,000	WSIB premiums
Canada	Wahgoshig First Nations			590,000						590,000	Production royalties
Canada	Matachewan First Nation			170,000						170,000	Production royalties
Australia	Northern Territory Government	Department of Mines & Energy			700,000					700,000	Security levys paid for tenements, mineral & exploration lease rents

Additional Notes: For Australia and Canada, the local currencies have been converted at the December 31, 2018 year-end closing exchange rate sourced from Thomson Reuters, 1.3637 CAD to USD, and 1.4186 AUS to USD.

