Extractive Sector Transparency Measures Act Report

Reporting Year Reporting Entity Name	From:	2016-01-01 Avino Silver & Gol	To: d Mines Lto	2016-12-31 d.
Reporting Entity ESTMA Identification Number		E32614	4	
Subsidiary Reporting Entities (if necessary)		N/A		

Attestation: Please check one of the the boxes below and provide the required information

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:

Malcolm Davidson Chief Financial Officer

Date: 2017-05-30

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year Reporting Entity Name	From:	2016-01-01 Avino Silver & G	To: 2016-12-31 Sold Mines Ltd.		
Reporting Entity ESTMA Identification Number		E326144			
Subsidiary Reporting Entities (if necessary)		NZ	4		

Payments by Payee										
Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Mexico	Servicio de Administracion Tributario	\$ 2,330,000							\$ 2,330,000	Income Tax
Mexico	Tesoreria de la Federacion	440,000							440,000	7.5% special mining duty
Mexico	Tesoreria de la Federacion		130,000						130,000	0.5% extraordinary mining duty
Mexico	Comision Nacional del Agua			280,000					280,000	Water rights
Mexico	Secretaria de Economia			110,000					110,000	Mining consessions
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
TOTAL		\$ 2,770,000	\$ 130,000	\$ 390,000	s -	\$-	\$ -	\$ -	\$ 3,290,000	

2016 Average FX MXN-USD 0.0536 USD-CAD 1.3252

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	2016-01-01	To:	2016-12-31
Reporting Entity Name		Avino Silver	Gold Min	es Ltd.
Reporting Entity ESTMA Identification Number		E3	26144	
Subsidiary Reporting Entities (if necessary)			N/A	

0.0536 1.3252

Payments by Project										
Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Mexico	Elena Tolosa	1,190,000	50,000 \$	140,000					\$ 1,380,000	
Mexico	San Gonzalo	1,580,000	80,000	250,000					1,910,000	
TOTAL		\$ 2,770,000	\$ 130,000 \$	390,000	\$	\$-	\$-	¢	\$ 3,290,000	
TOTAL		φ 2,770,000	φ 130,000 φ	390,000	Ψ -	ψ -	ψ -	φ -	φ 5,290,000	

2016 Average FX MXN-USD USD-CAD