Extractive Sector Transparency Measures Act - Annual Report



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Reporting Year From: 1/1/2019 To: 12/31/2019
Reporting Entity Name Avino Silver & Gold Mines Ltd. Currency of the Report CAD
Reporting Entity ESTMA

Identification Number

Subsidiary Reporting Entities (if necessary)

Additional Notes:

Payments by Payee

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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
Mexico	National Government of Mexico	Servicio de Administracion Tributario	3,149,000								Income Tax
Mexico	National Government of Mexico	Tesoreria de la Federacion	167,000	29,000						196,000	Special Mining Duty (7.5%) and Extraordinary Mining Duty (0.5%)
Mexico	National Government of Mexico	Comision Nacional del Agua			278,000						Water Rights
Mexico	National Government of Mexico	Secretaria de Economia			120,000					120,000	Mining Concenssions
Mexico	National Government of Mexico	Receiver General			137,000					137,000	Access to surface land

All amounts in Mexico have been converted from MXP to CAD, using the average rate for 2019 of 1 CAD:14.51379 MXP

All amounts are rounded to nearest thousand

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Subsidiary Reporting Entities (if necessary)

Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Mexico	San Gonzalo	765,000	14,000	48,000					827,000	
Mexico	Avino (Elena Tolosa)	2,551,000	15,000	487,000					3,053,000	

Additional Notes³:

All amounts in Mexico have been converted from MXP to CAD, using the average rate for 2019 of 1 CAD:14.51379 MXP All amounts are rounded to nearest thousand