Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	Avino Silver & Gold Mines Ltd.									
Reporting Year	From	2020-01-01	To:	2020-12-31	Date submitted	2021-05-17	AVIN			
Reporting Entity ESTMA Identification Number	E326144		Original SubmissionAmended Report				SILVER & GULD MIN			
Other Subsidiaries Included (optional field)										
Not Consolidated										
Not Substituted										
Attestation by Reporting Entity										
In accordance with the requirements of the ESTMA, and in pa Based on my knowledge, and having exercised reasonable di for the reporting year listed above.										
Full Name of Director or Officer of Reporting Entity		Nathar	ո Harte		Date	2021-05-17				
Position Title	Chief Financial Officer					2021-00-11				

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year To: 2020-12-31 From: 2020-01-01 Reporting Entity Name Avino Silver & Gold Mines Ltd. Currency of the Report CAD Reporting Entity ESTMA Identification Number

E326144

Subsidiary Reporting Entities (if

necessary)

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
Mexico	National Government of Mexico	Servicio de Administracion Tributario	375,000							375,000	Income Tax
Mexico	National Government of Mexico	Tesoreria de la Federacion		124,000						124,000	Extraordinary Mining Duty (0.5%)
Mexico	National Government of Mexico	Comision Nacional del Agua			120,000					120,000	Water Rights
Mexico	National Government of Mexico	Secretaria de Economia			112,000					112,000	Mining Concenssions
Mexico	National Government of Mexico	Receiver General			37,000					37,000	Access to surface land

All amounts in Mexico have been converted from MXP to CAD, using the average rate for 2020 of 1 CAD:16.0344 MXP Additional Notes: All amounts are rounded to nearest thousand

Extractive Sector Transparency Measures Act - Annual Report To: Reporting Year From: 2020-01-01 2020-12-31 Reporting Entity Name Currency of the Report CAD Avino Silver & Gold Mines Ltd. Reporting Entity ESTMA E326144 Identification Number Subsidiary Reporting Entities (if necessary) **Payments by Project** Total Amount paid by Project Production Entitlements Notes²³ Country Project Name¹ Taxes Royalties Fees Dividends Bonuses Improvement Payments Mexico San Gonzalo 20,000 20,000 375,000 269,000 Mexico Avino (Elena Tolosa) 104,000 748,000

All amounts in Mexico have been converted from MXP to CAD, using the average rate for 2020 of 1 CAD:16.0344 MXP All amounts are rounded to nearest thousand

Additional Notes³: