Extractive Sector	して										
Reporting Entity Name											
Reporting Year	From	2021-01-01	To:	2021-12-31	Date submitted	2022-05-30	AVINO				
Reporting Entity ESTMA Identification Number	E326144		<ul> <li>Original Submission</li> <li>Amended Report</li> </ul>				SILVER & GOLD MINES LID				
Other Subsidiaries Included (optional field)											
Not Consolidated											
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		Nathan	n Harte		Date	2022-05-30					
Position Title		Chief Finan	cial Officer								

Extractive Sector Transparency Measures Act - Annual Report													
Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if necessary)	From		<b>To:</b> o Silver & Gold Mines Ltd. E326144	2021-12-31		Currency of the Report	CAD						
	Payments by Payee												
Country	Payee Name <sup>1</sup>	Departments, Agency, etc within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments		Notes <sup>34</sup>		
Mexico	National Government of Mexico National Government of	Treasury department		73,000	1,000					74,000 Explos Mining Mining	ives permits and Extraordinary Duty (0.5%)		
Mexico	Mexico	Secretary of the Economy			104,000					104,000 fees	concesions and License plate		
Mexico	National Government of Mexico	Receiver General			194,000					<b>194,000</b> Acces	s to surface land		
Additional Notes:	All amounts in Mexico have been converted from MXP to CAD, using the average rate for 2021 of 1 CAD:15.1238 MXP All amounts are rounded to nearest thousand												

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Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if necessary)			To:2021-12-31Avino Silver & Gold Mines Ltd.E326144									
Payments by Project												
Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes <sup>23</sup>		
Mexico	Avino (Elena Tolosa)	-	73,000	- 299,000					372,000			
Additional Notes <sup>3</sup> :	All amounts in Mexico have been converted from MXP to CAD, using the average rate for 2021 of 1 CAD:15.1238 MXP All amounts are rounded to nearest thousand											