

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name	Avino Silver & Gold Mines Ltd.					
Reporting Year	From	2023-01-01	To:	2023-12-31	Date submitted	2024-05-10

Reporting Entity ESTMA Identification Number	E326144	<input checked="" type="radio"/> Original Submission
		<input type="radio"/> Amended Report

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 Harte	Date	2024-05-10
Position Title	Chief Financial Officer		

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Reporting Entity Name	Avino Silver & Gold Mines Ltd.					
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	Treasury Department		1,234,000	3,000					1,237,000	Explosives, Environmental permits and Extraordinary Mining Duty (0.5%)
Mexico	National Government of Mexico	Secretary of the Economy			404,000					404,000	Mining concessions and License plate fees
Mexico	National Government of Mexico	Receiver General			364,000					364,000	Access to surface land
Mexico	National Government of Mexico	National Water Commission			230,000					230,000	Water rights

Additional Notes:

All amounts in Mexico have been converted from MXP to CAD, using the average rate for 2023 of 1 CAD:13.1386 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	Avino (Elena Tolosa)		1,234,000	592,000					1,826,000	
Mexico	La Preciosa			409,000					409,000	

Additional Notes³:

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