Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name Sabina Gold & Silver Corp. Reporting Year From To: 12/31/2017 1/1/2017 **Date submitted** 5/17/2018 Original Submission Reporting Entity ESTMA Identification Number E687109 Amended Report Other Subsidiaries Included None (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 Elaine Bennett Date 5/17/2018 **Position Title** Vice President Finance and CFO

Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities ((fr	Currency of the Report CAD									
necessary)				Р	ayments by Paye	е					
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
Canada	Government of Canda		4,099		183,003					187,103	
Canada -Nunavut	Kitikmeot Inuit Association				157,713					157,713	
Additional Notes:											

Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if necessary)	From: 1/1/2017 To: 12/31/2017 Sabina Gold & Silver Corp. E687109 E687109									
				Pay	ments by Project					
Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Canada	Back River	4,099		340,717			DESCRIPTION OF THE PARTY.	improvement ayments	344,816	
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					Company of the Compan					
					SERVICE PROMISE SERVICE STORY					
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