

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	First Mining Gold Corp.					
Reporting Year	From	1/01/17	To:	12/31/17	Date submitted	5/16/18
Reporting Entity ESTMA Identification Number	E387244		<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report			
Other Subsidiaries Included (optional field)						
Not Consolidated						
Not Substituted						
Attestation by Reporting Entity						
<i>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.</i>						
Full Name of Director or Officer of Reporting Entity	Andrew Marshall				Date	5/16/18
Position Title	Chief Financial Officer					

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Reporting Entity Name	First Mining Gold Corp.				Currency of the Report	CAD
Reporting Entity ESTMA Identification Number	E387244					
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 ^{3,4}
Mexico	Tesorería de la Federación (TESOFE)				\$ 710,000					\$ 710,000	Concession Taxes

Additional Notes:	Amount is reported in Canadian dollars ("CAD"). Payments incurred in currencies other than the CAD were translated to CAD using the foreign exchange rate as of the Company's 2017 financial year end (MXN/CAD exchange rate of 0.0638).
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¹ Enter the proper name of the Payee receiving the money (i.e. the municipality of x, the province of y, national government of z).

² Optional field.

³ When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.

⁴ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the Additional notes row or the Notes column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.

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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 ^{2,3}
Mexico	Portfolio of mineral properties			\$ 710,000					\$ 710,000	Concession Taxes

Additional Notes³:	Amount is reported in Canadian dollars ("CAD"). Payments incurred in currencies other than the CAD were translated to CAD using the foreign exchange rate as of the Company's 2017 financial year end (MXN/CAD exchange rate of 0.0638).
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¹ Enter the project that the payment is attributed to. Some payments may not be attributable to a specific project, and do not need to be disclosed in the "Payments by Project" table.

² When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.

³ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the "Additional Notes" row or the "Notes" column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.