Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name Osisko Gold Royalties Ltd Reporting Year From To: 2022-09-30 Date submitted 2023-05-25 2022-01-01 Original Submission Reporting Entity ESTMA Identification Number E491415 O Amended Report Other Subsidiaries Included (optional field) Not Consolidated Not Substituted

OSISKO
GOLD ROYALTIES

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.

Attestation by Reporting Entity

Full Name of Director or Officer of Reporting Entity

Position Title

Frédéric Ruel

Date

2023-05-25

Chief Financial Officer and Vice President, Finance

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Extractive Sector Transparency Measures Act - Annual Report												
Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number	From:	2022-01-01 Osisko Gold Royalties Ltd E491415	То:	2022-09-30		Currency of the Report	CAD					
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	
United States of America	State of Nevada	Nevada Department of Taxation	264,000							264,000	1, 3	
Mexico	Government of Mexico	Secretary of Finance and Public Credit	167,000							167,000	2, 3	
Additional Notes:	² Payment reported in Canadian dol ³ Payments reporting from January	lars and payment converted into Canadian dollars using lars and payment converted into Canadian dollars using 1 - September 30, 2022: As of September 30, 2022, Osity nor through a controlled subsidiary engaged in activity	the year average sko Gold Royalties	exchange rate s Ltd ceased to	of payn consol	nent date. Rate used was: \$1.00 L idate Osisko Development as mar	SD = \$1.2828 agement dete	rmined that Osi	• .	of control over Osisko Development. T	herefore, Osisko	

Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if necessary)	From:		To: oyalties Ltd		rency Measures		port CAD						
Payments by Project													
Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³			
Additional Notes ³ :													