

# Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name	Calibre Mining Corp.					
Reporting Year	From	2024-01-01	To:	2024-12-31	Date submitted	2025-05-30
Reporting Entity ESTMA Identification Number	E478014	<div><input checked="" type="radio"/> Original Submission</div> <div><input type="radio"/> Amended Report</div>				
Other Subsidiaries Included (optional field)						
Not Consolidated						
Not Substituted						
Attestation by Reporting Entity	<div><p><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></p></div>					
Full Name of Director or Officer of Reporting Entity	Daniella Dimitrov			Date	2025-05-30	
Position Title	Chief Financial Officer					

Extractive Sector Transparency Measures Act - Annual Report											
Reporting Year	From: 2024-01-01		To: 2024-12-31								
Reporting Entity Name	Calibre Mining Corp.				Currency of the Report		USD				
Reporting Entity ESTMA Identification Number	E478014										
Subsidiary Reporting Entities (if necessary)											
Payments by Payee											
Country	Payee Name	Departments, Agency, etc... within Payee that Received Payments	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
United States of America	Government of the United States	Department of the Interior Bureau of Land Management - Nevada			562,200					562,200	Claims Fees
United States of America	State of Nevada	Division of Environmental Protection			167,611					167,611	Bureau of Mining Regulation, Air Pollution Control
United States of America	Ferry County		4,412		306					4,718	Property taxes / Auditor Fee
United States of America	White Pine County		275,991		33,852					309,843	Property taxes and annual filing fees
United States of America	State of Nevada	Department of Wildlife			10,000					10,000	
United States of America	State of Nevada				989					989	Dam Storage / Water Systems permit
United States of America	State of Nevada	Department of Taxation	1,418,818							1,418,818	Net Proceeds and Sales/Use Tax/Sales Tax
United States of America	City of Ely				5,890					5,890	Business License / Water Sewer Fees
United States of America	Eureka County	Eureka County Treasurer	934							934	Property taxes
United States of America	Government of the United States	Department of the Interior Bureau of Land Management - Oregon			600					600	Claims Fees
Nicaragua	Government of Nicaragua	General Directorate of Revenue	\$ 41,760,274	14,009,300					-	55,769,575	
Nicaragua	Government of Nicaragua	Nicaraguan Institute of Energy	\$ -	-	367,955				-	367,955	
Nicaragua	Government of Nicaragua	Nicaragua Water Association	\$ -	-	4,600				-	4,600	
Nicaragua	Government of Nicaragua	Secretary of Natural and Environment Resources	\$ -	-	17,009				-	17,009	

Extractive Sector Transparency Measures Act - Annual Report											
Reporting Year	From: 2024-01-01		To: 2024-12-31								
Reporting Entity Name	Calibre Mining Corp.				Currency of the Report		USD				
Reporting Entity ESTMA Identification Number	E478014										
Subsidiary Reporting Entities (if necessary)											
Payments by Payee											
Country	Payee Name	Departments, Agency, etc... within Payee that Received Payments	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Nicaragua	Government of Nicaragua	National Electricity Transmission Company	\$ -	-	-				359,516	359,516	Infrastructure Improvements Payments of USD\$359,516 in in-kind contributions valued at the monetary value agreed by the contract to provide access to electricity services to the area of town Rancho Grande .
Nicaragua	Government of Nicaragua	Ministry of Natural and Environment Resources			1,500				-	1,500	
Nicaragua	Municipality of Larreynaga		\$ -	-	-				1,291,057	1,291,057	Infrastructure Improvements Payments of USD\$406,795 in in-kind contributions valued at the monetary value agreed by the contract to provide support for social and sport activities in the town of El Limon.
Nicaragua	Municipality of Libertad		\$ -	-	-				20,432	20,432	Fees are related to school rehabilitation Payments related to social support for the community of Libertad.
Nicaragua	Municipality of Rosita		\$ -	-	-				108,469	108,469	Infrastructure Improvements Payments of USD\$406,795 in in-kind contributions valued at the monetary value agreed by the contract to provide support for social and sport activities in the town of Rosita.
Nicaragua	Municipality of Santo Domingo		\$ -	-	-				17,173	17,173	Fees are related to school rehabilitation Payments related to social support for the community of Santo Domingo.

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	2024-01-01	To:	2024-12-31	
Reporting Entity Name		Calibre Mining Corp.		Currency of the Report	USD
Reporting Entity ESTMA Identification Number		E478014			
Subsidiary Reporting Entities (if necessary)					

## Payments by Payee

[illegible]

**Additional Notes:**

All payments have been reported in Calibre's reporting currency which is in US dollars (USD). Payments made in Nicaraguan Cordobas (NIO) were translated for this report using the weighted average exchange rate during the 2024 year of 1 USD / 36.6243 NIO. Payments made in Canadian dollars have been converted at the average annual rate for 2024 of 1.3698.

Extractive Sector Transparency Measures Act - Annual Report										
Reporting Year	From: 2024-01-01		To: 2024-12-31							
Reporting Entity Name	Calibre Mining Corp.				Currency of the Report		USD			
Reporting Entity ESTMA Identification Number	E478014									
Subsidiary Reporting Entities (if necessary)										
Payments by Project										
Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
United States of America	Pan	1,689,917		232,357					1,922,273	
United States of America	Gold Rock			278,466					278,466	
United States of America	Eland			220,492					220,492	
United States of America	Golden Eagle	4,412		906					5,318	
United States of America	Illipah			43,472					43,472	
United States of America	Calibre Real Estate	5,827		5,755					11,582	
Nicaragua	Eastern Borosi	637,043	1,807,771	11,700				108,469	2,564,983	Mineral concession fees, enviromental permits & consession fees and Advance Minimun Tax. Includes payments for infrastructure improvements of USD\$108,469 for in-kind contributions valued at the monetary value agreed by the contract .
Nicaragua	El Limon	8,601,692	4,666,974	207,134				1,291,057	14,766,856	Mineral concession fees, enviromental permits & consession fees,Advace Minimun Tax and Income Tax. Includes payments for infrastructure improvements of USD\$1,291,057 for in-kind contributions valued at the monetary value agreed by the contract.
Nicaragua	La Libertad	31,379,880	6,823,524	172,230				272,891	38,648,526	Mineral concession fees, enviromental permits & consession fees,Advace Minimun Tax and Income Tax. Includes payments for infrastructure improvements of USD\$272,891 for in-kind contributions valued at the monetary value agreed by the contract.

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	2024-01-01	To:	2024-12-31	
Reporting Entity Name		Calibre Mining Corp.			Currency of the Report USD
Reporting Entity ESTMA Identification Number		E478014			
Subsidiary Reporting Entities (if necessary)					

## Payments by Project

[illegible]

### Additional Notes<sup>3</sup>:

All payments have been reported in Calibre's reporting currency which is in US dollars (USD). Payments made in Nicaraguan Cordobas (NIO) were translated for this report using the weighted average exchange rate during the 2024 year of 1 USD / 36.6243 NIO. Payments made in Canadian dollars have been converted at the average annual rate for 2024 of 1.3698.