

# 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

Original Submission  
 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** Daniella Dimitrov **Date** 2025-05-30

**Position Title** Chief Financial Officer

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<b>Reporting Entity ESTMA Identification Number</b>	E478014		
<b>Subsidiary Reporting Entities (if necessary)</b>			

### 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 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	
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 cost to provide access to electricity services to the area of town Rancho Grande Empresa Nacional de Transmisión Eléctrica (ENATREL).
Nicaragua	Government of Nicaragua	Ministry of Natural and Environment Resources			1,500				-	1,500	
Nicaragua	Municipality of Larreynaga	Larreynaga City Hall	\$ -	-	-				1,291,057	1,291,057	Infrastructure Improvements Payments of USD\$406,795 in in-kind contributions valued at cost to provide support for social and sport activities in the town of El Limon.

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Nicaragua	Municipality of Libertad	La Libertad City Hall	\$ -	-	-				20,432	<b>20,432</b>	Fees are related to school rehabilitation Payments related to social support for the community of Libertad.
Nicaragua	Municipality of Rosita	Rosita City Hall	\$ -	-	-				108,469	<b>108,469</b>	Infrastructure Improvements Payments of USD\$406,795 in in-kind contributions valued at cost to provide support for social and sport activities in the town of Rosita.
Nicaragua	Municipality of Santo Domingo	Santo Domingo City Hall	\$ -	-	-				17,173	<b>17,173</b>	Fees are related to school rehabilitation Payments related to social support for the community of Santo Domingo.
Nicaragua	Government of Nicaragua	Secretary of Natural and Environment Resources	\$ -	-	-				235,286	<b>235,286</b>	Drinking water project.
Canada	Government of Newfoundland and Labrador		\$ -	-	242,657	-	-	-	-	<b>242,657</b>	
Canada	Canada Revenue Agency		\$ 2,044,094	-	-	-	-	-	-	<b>2,044,094</b>	
Canada	Municipalities in Newfoundland and Labrador		\$ -	-	45,951	-	-	-	80,304	<b>126,255</b>	Towns of Badger, Bishop's Falls, Buchans, Grand Falls-Windsor, Millertown.
Canada	South and Central Health Foundation		\$ -	-	-	-	-	-	365	<b>365</b>	
Canada	Forestry Office		\$ -	-	1,428	-	-	-	-	<b>1,428</b>	
Canada	Newfoundland Exchequer		\$ -	-	39,529	-	-	-	-	<b>39,529</b>	
Canada	Receiver General of Canada		\$ -	-	4,485	-	-	-	-	<b>4,485</b>	

**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.

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### 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					<b>1,922,273</b>	
United States of America	Gold Rock			278,466					<b>278,466</b>	
United States of America	Eland			220,492					<b>220,492</b>	
United States of America	Golden Eagle	4,412		906					<b>5,318</b>	
United States of America	Illipah			43,472					<b>43,472</b>	
United States of America	Calibre Real Estate	5,827		5,755					<b>11,582</b>	
Nicaragua	Eastern Borosi	637,043	1,807,771	11,700				108,469	<b>2,564,983</b>	Mineral concession fees, environmental permits & concession fees and Advance Minimum Tax. Includes payments for infrastructure improvements of USD\$108,469 for in-kind contributions valued at cost.
Nicaragua	El Limon	8,601,692	4,666,974	207,134				1,291,057	<b>14,766,856</b>	Mineral concession fees, environmental permits & concession fees, Advance Minimum Tax and Income Tax. Includes payments for infrastructure improvements of USD\$1,291,057 for in-kind contributions valued at cost.
Nicaragua	La Libertad	31,379,880	6,823,524	172,230				272,891	<b>38,648,526</b>	Mineral concession fees, environmental permits & concession fees, Advance Minimum Tax and Income Tax. Includes payments for infrastructure improvements of USD\$272,891 for in-kind contributions valued at cost.
Nicaragua	Pavon	15,613	711,031					359,516	<b>1,086,160</b>	Mineral concession fees, concession fees and Advance Minimum Tax. Includes payments for infrastructure improvements of USD\$359,516 for in-kind contributions valued at cost.
Nicaragua	El Paste	1,126,046							<b>1,126,046</b>	Mineral concession fees
Canada	Valentine Gold Mine	2,044,094	-	334,049	-	-	-	80,669	<b>2,458,812</b>	

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<b>Additional Notes<sup>3</sup>:</b>	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.
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