

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name	Calibre Mining Corp.					
Reporting Year	From	2023-01-01	To:	2023-12-31	Date submitted	2024-05-29

Reporting Entity ESTMA Identification Number	E478014	<input checked="" type="radio"/> Original Submission
		<input type="radio"/> 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	David Splett	Date	2024-05-29
Position Title	Chief Financial Officer		

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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				464,310					464,310	Claims Fees
United States of America	State of Nevada		1,031,404		117,297					1,148,701	Bureau of Mining Regulation, Air Pollution Control, dam storage / water systems permit, net proceeds and sales / use tax
United States of America	Ferry County		4,577		206					4,783	Property taxes / Auditor Fee
United States of America	White Pine County		266,336		33,852					300,188	Property taxes and annual filing fees
United States of America	City of Ely				5,429					5,429	Business License / Water Sewer Fees
United States of America	Eureka County		865							865	Property taxes
Nicaragua	Government of Nicaragua		16,124,376	14,232,698	995,812				1,604,577	32,957,463	Infrastructure Improvement Payments of USD\$1,604,577 in in-kind contributions valued at cost to provide access to electricity services in the town of El Limon.
Nicaragua	Municipality of Managua		2,278	-	-				-	2,278	
Nicaragua	Municipality of Larreynaga		-	-	-				406,795	406,795	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.
Nicaragua	Municipality of Libertad		3,640	-	872				15,561	20,072	Fees are related to local permits and Infrastructure Improvement Payments are related to social support for the community of Libertad.

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Nicaragua	Municipality of Rosita		-	-	3,098				2,859,255	2,862,352	Infrastructure Improvements Payments of USD\$2,859,255 in in-kind contributions valued at cost to provide road improvements to the area of Rosita.

Additional Notes: All payments have been reported in Calibre's reporting currency which is in US dollars. Payments made in Nicaraguan Cordobas (NIO) were translated for this report using the weighted average exchange rate during the 2023 year of 1 USD / 36.4429 NIO.

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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	1,269,632		213,200					1,482,833	
United States of America	Gold Rock			181,724					181,724	
United States of America	Eland			184,092					184,092	
United States of America	Golden Eagle	4,577		701					5,278	
United States of America	Illipah			36,297					36,297	
United States of America	Calibre Real Estate	28,973		5,079					34,052	
Nicaragua	Eastern Borosi	-	-	16,406				2,859,255	2,875,661	Mineral concession fees, environmental permits & concession fees and Advance Minimum Tax. Includes payments for infrastructure improvements of USD\$2,859,255 for in-kind contributions valued at cost.
Nicaragua	El Limon	4,805,641	4,195,825	124,834				2,015,221	11,141,521	Includes payments for infrastructure improvements of USD\$2,015,221 for in-kind contributions valued at cost.
Nicaragua	La Libertad	11,324,631	10,036,873	112,941				11,713	21,486,158	Includes payments for infrastructure improvements of USD\$11,713 for in-kind contributions valued at cost.
Nicaragua	El Paste	21		740,101				5,500	745,623	Includes payments for infrastructure improvements of USD\$5,500 for in-kind contributions valued at cost.

Additional Notes³:

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