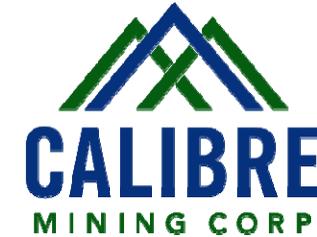


Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name

Calibre Mining Corp.

Reporting Year

From

01/01/2022

To:

31/12/2022

Date submitted

30/05/2023

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

David Splett

Date

30/05/2023

Position Title

Chief Financial Officer

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 01/01/2022	To: 31/12/2022			
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			463,815					463,815	Ely, Nevada
United States of America	State of Nevada	Division of Environmental Protection			198,827					198,827	Bureau of Mining Regulation, Air Pollution Control, BWPC
United States of America	Ferry County		4,928							4,928	Property taxes
United States of America	White Pine County		91,115		33,852					124,967	Property taxes and annual filing fees
United States of America	State of Nevada	Department of Wildlife			10,625					10,625	
United States of America	State of Nevada	Department of Taxation	1,494,307							1,494,307	Net Proceeds and Sales/Use Tax
United States of America	City of Ely				1,470					1,470	
United States of America	Douglas County		1,115							1,115	Treasurer
Nicaragua	Government of Nicaragua	General Directorate of Revenue	18,333,985	9,900,731	1,210,477					29,445,194	Direccion General de Ingresos (DGI)
Nicaragua	Government of Nicaragua	Nicaraguan Institute of Energy			110,688					110,688	Instituto Nicaraguense de Energia (INE)
Nicaragua	Government of Nicaragua	Nicaraguan Institute of Telecommunications and Postal Service			1,224					1,224	Instituto Nicaraguense de Telecomunicaciones y Correos (TELCOR)
Nicaragua	Government of Nicaragua	Nicaraguan Water Association			2,434					2,434	Asociación Nicaraguense del Agua (ANA)
Nicaragua	Government of Nicaragua	Ministry of Environment and Natural Resources			2,398					2,398	Ministerio del Ambiente y Recursos Naturales (MARENA)
Nicaragua	Government of Nicaragua	Secretary of Natural and Environment Resources			87,900					87,900	Secretaría de Recursos Naturales y Ambiente (SERENA)

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	01/01/2022	To:	31/12/2022
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	Northern Electricity Distributor							1,330,398	1,330,398	Infrastructure Improvement Payments of USD1,330,398 in in-kind contributions valued at cost to provide access to electricity services to the area of town El Limon. Distribuidora de Electricidad del Norte (DISNORTE)
Nicaragua	Government of Nicaragua	Nicaraguan Company of Aqueducts and Sewers							239,617	239,617	Infrastructure Improvements Payments of USD239,617 in in-kind contributions valued at cost to provide water system improvements to the areas of town El Limon and town Santo Domingo. Empresa Nicaragüense de Acueductos y Alcantarillados (ENACAL)
Nicaragua	Government of Nicaragua	National Electricity Transmission Company							83,782	83,782	Infrastructure Improvements Payments of USD83,782 in in-kind contributions valued at cost to provide access to electricity services to the area of town El Limon. Empresa Nacional de Transmisión Eléctrica (ENATREL)
Nicaragua	Municipality of Managua	Managua City Hall	2,461							2,461	Alcaldia de Managua

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 01/01/2022	To: 31/12/2022			
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	Municipality of Larreynaga	Larreynaga City Hall							99,072	99,072	Infrastructure Improvements Payments of USD99,072 in in-kind contributions valued at cost to provide support for social and sport activities in the town of El Limon. Alcaldía de Larreynaga
Nicaragua	Municipality of León	León City Hall							5,982	5,982	Infrastructure Improvement Payments of USD5,982 in in-kind contributions valued at cost to provide support for social and sport activities in the town of Leon. Alcaldía de León
Nicaragua	Municipality of Libertad	La Libertad City Hall			77				12,006	12,083	Fees are related to local permits and Infrastructure Improvement Payments are related to social support for the community of Libertad: Alcaldía de La Libertad
Nicaragua	Municipality of Santo Domingo	Santo Domingo City Hall			141					141	Alcaldía de Santo Domingo
Nicaragua	Municipality of Rosita	Rosita City Hall			2,595				159,792	162,387	Infrastructure Improvements Payments of USD159,792 in in-kind contributions valued at cost to provide road improvements to the area of Rosita, where a new mine is being developed. Alcaldía de Rosita

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 01/01/2022	To: 31/12/2022			Currency of the Report USD
Reporting Entity Name	Calibre Mining Corp.				
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	Municipality of Rancho Grande	Rancho Grande City Hall							2,911,162	2,911,162	Infrastructure Improvements Payments of USD2,911,162 in in-kind contributions valued at cost to provide a by pass road in the area of Rancho Grande, where a new mine is being developed. Alcaldia de Rancho Grande

Additional Notes:

All payments have been reported in Calibre's reporting currency which is in US dollars. Payments denominated in Nicaraguan Cordobas are translated at the exchange rate at the date of the transaction ranging between USD/NIO 35.5229 and 36.2314.

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 01/01/2022	To: 31/12/2022
Reporting Entity Name	Calibre Mining Corp.	
Reporting Entity ESTMA Identification Number	E478014	
Subsidiary Reporting Entities (if necessary)		
	Currency of the Report	USD

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	1,583,893		225,831					1,809,724	
United States of America	Gold Rock			260,899					260,899	
United States of America	Eland			184,092					184,092	
United States of America	Golden Eagle	4,928							4,928	
United States of America	Illipah			36,297					36,297	
United States of America	Calibre Real Estate	2,644		1,470					4,114	
Nicaragua	Borosi	686	-	662,470				159,792	822,948	Mineral concession fees, Environment Permits & Concession request fees and Advance Minimum Tax. Payments for infrastructure improvements of USD 159,792 for in-kind contributions valued at cost.
Nicaragua	El Limon	5,568,921	4,214,468	233,962				1,657,148	11,674,500	Payments for infrastructure improvements of USD 1,657,148 for in-kind contributions valued at cost.
Nicaragua	La Libertad	12,766,840	5,686,263	521,503				113,710	19,088,316	Payments for infrastructure improvements of USD 113,710 for in-kind contributions valued at cost.
Nicaragua	Pavón	-	-	-				2,911,162	2,911,162	Payments for infrastructure improvements of USD 2,911,162 for in-kind contributions valued at cost.

Additional Notes³:

All payments have been reported in Calibre's reporting currency which is in US dollars. Payments denominated in Nicaraguan Cordobas are translated at the exchange rate at the date of the transaction ranging between USD/NIO 35.5229 and 36.2314.