

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name	Calibre Mining Corp.					
Reporting Year	From	01/01/2019	To:	31/12/2019	Date submitted	03/07/2020
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	John Seaberg	Date	03/07/2020
Position Title	Chief Financial Officer		

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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	Government of Nicaragua	Ministerio de Energia Y Minas	-		474,071					474,071	Mineral concession fees
Nicaragua	Government of Nicaragua	Direccion General De Ingresos	2,397,298	2,164,405						4,561,703	
Nicaragua	Municipality of El Limon		-	-					345,107	345,107	In-kind contributions valued at cost to provide electricity for the town of El Limon.

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 NIO/USD 0.02955 and 0.02976.

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Reporting Entity Name	Calibre Mining Corp.		Currency of the Report USD
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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
Nicaragua	Borosi			474,071					474,071	Mineral concession fees
Nicaragua	El Limon	1,079,715	970,103					345,107	2,394,926	Infrastructure Improvement Payments includes in in-kind contributions valued at cost. Please refer to 'Payments by Payee' for further details around the in-kind contributions.
Nicaragua	La Libertad	1,317,583	1,194,302						2,511,885	

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 NIO/USD 0.02955 and 0.02976.