Data Entry Tab - do not print or otherwise include in ESTMA Report

General Instructions

Information entered in these cells will automatically populate mandatory cells in the cover page and payments tabs. Do not include this tab in your final ESTMA report published online. Once completed, right click on the "Data Entry" tab at the bottom of the worksheet and select "hide" to avoid printing the Data Entry page (do not delete the tab). Should you wish to bring the tab back, you can right click on any tab, select "unhide", and chose "Data Entry".

Reporting Entity Information

Reporting Entity Legal Name		ORLA MINING LTD.	Enter the full legal name of the Reporting Entity.
ESTMA ID Number		E640923	Enter the ESTMA ID number that was provided when the Reporting Entity enrolled with Natural Resources Canada (NRCan). The formatting for all ESTMA IDs is "E" followed by a 6 digit number (e.g. E######). Reporting Entities that have not yet enrolled should do so as soon as possible. Visit the following link for instructions on how to enrol: https://www.nrcan.gc.ca/sites/nrcan/files/mining-materials/PDF/ESTMA%20-%20NRCan%20eServices%20Portal%20User%20Guide.pdf
Reporting Year	Start	1/1/2024	Enter the exact date of the start of the Reporting Entity's financial year as: YYYY-MM-DD.
	End	12/31/2024	Enter the exact date of the end of the Reporting Entity's financial year as YYYY-MM-DD. The reporting year should represent a full 12 month financial year. If the reporting year is less than 12 full months, a rational for the shortened year must be included in the submission email.
Other Non-Reporting Entities Included in the Report			**This field is optional.** You may enter the name of any non-Reporting Entity subsidiaries that have their payments disclosed in the report in this field. Reporting Entity subsidiaries included in a consolidated report are entered below.

Consolidation

Does this report include payments made by other Reporting Entities	No	**Select the cell and click on the arrow** that appears at the bottom right of the cell. Select "yes" if the ESTMA report contains payments that are made by subsidiaries that are Reporting Entities in their own right. Please review the Act and Technical Reporting Specifications to see if you qualify to use consolidation. Selecting "yes" will open an additional field where subsidiary information can be entered.

Report Information

Currency of the Report	CAD	**Select the currency of the report from the pick list** (must be in Canadian dollars, or in the currency the Reporting Entity uses in its consolidated financial statements). Reports must only use one type of currency.
Date Report Submitted	5/29/2025	Enter the date the report is submitted to NRCan in the format YYYY-MM-DD.

(O)riginal Submission (A)mended Report

Link to the Report	https://orlamining.com/investors/disclosure-portal/	Enter the web link to the ESTMA report. The link must lead directly to the report or to a landing page where the ESTMA report is clearly identified. The report must be publicly available online for five years. NRCan must be notified if the link provided is changed or invalid at any point in time.

Substitution

Is this a Substituted Report	No	**Select the cell and click on the arrow** that appears at the bottom right of the cell. Select "yes" if this report is being submitted under a substitution determination. A listing of jurisdictions which have substitutable reporting requirements, as well as the process for submitting a substituted report can be found at the following link: www.nrcan.gc.ca/mining-materials/estma/18196.

Attestation

Attestation options:

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.	Through Independent Audit: In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest that I engaged an independent auditor to undertake an audit of the ESTMA report for the entity(ies) and reporting year listed above. Such an audit was conducted in accordance with the Technical Reporting Specifications issued by Natural Resources Canada for independent attestation of ESTMA reports. The auditor expressed an unmodified opinion, dated [ENTER DATE: YYYY-MM-DD], on the ESTMA report for the entity(ies) and period listed above. The independent auditor's report can be found at [INSERT WEBLINK TO AUDIT OPINION POSTED ONLINE – link should be on same page as report link].

Attestation Type Selected	By Reporting Entity	**Select the cell and click on the arrow** that appears at the bottom right of the cell. Please note that no modifications can be made to the language of the attestation.

Full Name of Director or Officer of Reporting Entity:	Etienne Morin	Note: A physical signature is not required.
Position Title:	Chief Financial Officer	Attestor must be a Director or an Officer of the Reporting Entity.
Date:	5/29/2025	Enter date of attestation in YYYY-MM-DD format.

Next Steps:

1. Right click on the "Data Entry" Tab and select hide to avoid printing the Data Entry page (do not delete the tab). Should you wish to bring the tab back, you can right click on any tab and select unhide, then chose Data Entry.

2. Proceed with entering the payment information in the Payments by Payee and Payments by Project tabs.

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	ORLA MINING LTD.				
Reporting Year	**From**	1/1/2024	**To:**	12/31/2024	**Date submitted** 5/29/2025
Reporting Entity ESTMA Identification Number	E640923		◉ 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	**Etienne Morin**	**Date**	*5/29/2025*
Position Title	**Chief Financial Officer**		

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	**From:** 1/1/2024	**To:** 12/31/2024		
Reporting Entity Name	ORLA MINING LTD.		**Currency of the Report**	CAD
Reporting Entity ESTMA Identification Number	E640923			
Subsidiary Reporting Entities (if necessary)				

Payments by Payee

Country	Payee Name[1]	Departments, Agency, etc... within Payee that Received Payments[2]	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes[34]
United States of America	Government of the United States of America	Bureau of Land Management, United States Department of Treasury	-	-	930,037	-	-	-	-	**930,037**	Annual fees for mining claims, Environmental Impact Statement processing cost recovery fee and payments to the United States Department of Treasury
United States of America	State of Nevada	Nevada Department of Taxation, Nevada Division of Environmental Protection, Nevada Division of Water Resources, Nevada Employment Security Division	44,546	-	75,164	-	-	-	-	**119,710**	Permit Fees and Modified Business Tax
Mexico	Government of Mexico	Mexican Social Security Institute	1,469,087	-	-	-	-	-	-	**1,469,087**	Social security and retirement taxes
Mexico	Government of Mexico	Institute of the National Workers Housing Fund	467,838	-	-	-	-	-	-	**467,838**	Payroll taxes related to housing
Mexico	Government of Mexico	Tax Administration Services (SAT)	57,153,494	1,541,502	4,408,741	-	-	-	-	**63,103,737**	Royalties on precious metals revenue; permit and concession fees; mining taxes; and corporate income taxes
Mexico	State of Zacatecas	Ministry of Finance	799,970	-	-	-	-	-	-	**799,970**	State taxes on payroll and ecological taxes
Mexico	Municipality of Mazapil	Municipality Treasury	590,846	-	-	-	-	-	-	**590,846**	Property taxes

Additional Notes:

Payments in Mexico were made in MXN and converted to CAD using the average rate for the year ended December 31, 2024, where 1 CAD = 13.3556 MXN.
Payments in Panama and the United States of America were made in USD and converted to CAD using the average exchange rate for the year ended December 31, 2024, where 1 CAD = 0.7300 USD.

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	**From:** 1/1/2024	**To:** 12/31/2024		
Reporting Entity Name	ORLA MINING LTD.		**Currency of the Report**	CAD
Reporting Entity ESTMA Identification Number	E640923			
Subsidiary Reporting Entities (if necessary)				

Payments by Project

Country	Project Name[1]	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes[23]
United States of America	South Railroad	44,546	-	797,255	-	-	-	-	**841,801**	
United States of America	Lewis	-	-	124,114	-	-	-	-	**124,114**	
United States of America	Green Springs	-	-	83,832	-	-	-	-	**83,832**	
Mexico	Camino Rojo	60,481,234	1,541,502	4,408,741	-	-	-	-	**66,431,477**	

Additional Notes[3]:

Payments in Mexico were made in MXN and converted to CAD using the average rate for the year ended December 31, 2024, where 1 CAD = 13.3556 MXN.
Payments in Panama and the United States of America were made in USD and converted to CAD using the average exchange rate for the year ended December 31, 2024, where 1 CAD = 0.7300 USD.