

# Extractive Sector Transparency Measures Act - Annual Report

**Reporting Entity Name** ORLA MINING LTD.

**Reporting Year** **From** 2025-01-01 **To:** 2025-12-31 **Date submitted** 2026-05-27

**Reporting Entity ESTMA Identification Number** E640923

- Original Submission  
 Amended Report

**Other Subsidiaries Included**  
 (optional field)

**For Consolidated Reports - Subsidiary Reporting Entities Included in Report:** E757860 Musselwhite Mine Ltd.

**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** 2026-05-27

**Position Title** Chief Financial Officer

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	2025-01-01	To:	2025-12-31	Currency of the Report	CAD
Reporting Entity Name	ORLA MINING LTD.					
Reporting Entity ESTMA Identification Number	E640923					
Subsidiary Reporting Entities (if necessary)	E757860 Musselwhite Mine Ltd.					

### Payments by Payee

Country	Payee Name <sup>1</sup>	Departments, Agency, etc... within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes <sup>34</sup>
United States of America	Government of the United States of America	Bureau of Land Management	-	-	1,663,523	-	-	-	-	1,663,523	Annual fees for mining claims and Environmental Impact Statement processing cost recovery fee
United States of America	State of Nevada	Nevada Division of Environmental Protection	-	-	172,788	-	-	-	-	172,788	Permit fees for air pollution, air quality reclamation, surface area disturbances
United States of America	State of Nevada	Nevada Division of State Lands	-	-	349	-	-	-	-	349	Application fees
United States of America	State of Nevada	Nevada Division of Water Resources	-	-	2,013	-	-	-	-	2,013	Water permit waiver extension
Mexico	Government of Mexico	Tax Administration Services (SAT)	107,698,535	2,325,721	4,483,613	-	-	-	-	114,507,869	Royalties on precious metals revenue; permit and concession fees; mining taxes; and corporate income taxes
Mexico	Government of Mexico	Secretariat of Communications and Transportation	-	-	911	-	-	-	-	911	
Mexico	Government of Mexico	Secretariat of Environment and Natural Resources	-	-	11,195	-	-	-	-	11,195	Environmental impact application fee
Mexico	Municipality of Mazapil	Municipality Treasury	664,041	-	-	-	-	-	-	664,041	Property taxes
Mexico	State of Zacatecas	Ministry of Finance	496,893	-	-	-	-	-	-	496,893	Ecological taxes
Canada	Government of Canada	Canada Revenue agency	21,786,830	-	-	-	-	-	-	21,786,830	Corporate income tax
Canada	Government of Ontario	Minister of Finance	16,604,054	-	35,855	-	-	-	-	16,639,909	Ontario mining tax and related Ministry of Finance fees
Canada	Government of Ontario	Electrical Safety Authority	-	-	84,656	-	-	-	-	84,656	Electrical safety compliance fees
Canada	Cat Lake First Nation		-	2,200,977	-	-	-	-	-	2,200,977	
Canada	Kingfisher Lake First Nation		-	2,200,977	-	-	-	-	-	2,200,977	
Canada	Mishamikiwiish Akiw Otabitamaageg		-	295,447	-	-	-	-	-	295,447	
Canada	Mishkeegogamang First Nation		-	1,153,411	69,122	-	-	-	-	1,222,533	
Canada	North Caribou Lake First Nation		-	2,861,270	-	-	-	-	-	2,861,270	
Canada	Shibogama First Nations Council		-	770,342	-	-	-	-	-	770,342	
Canada	Windigo First Nations Council		-	1,099,592	-	-	-	-	-	1,099,592	
Canada	Wunnumin Lake First Nation		-	2,200,977	-	-	-	-	-	2,200,977	

**Additional Notes:**

Payments in Mexico were made in MXN and converted to CAD using the average exchange rate for the year ended December 31, 2025, where 1 CAD = 13.7287 MXN.  
Payments in the United States of America were made in USD and converted to CAD using the average exchange rate for the year ended December 31, 2025, where 1 CAD = 0.7154 USD

