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

#### General Instructions

General answard.com and answard and a manufacture of 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 botton 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 bock, you can right click on any tab, select "unblid", 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 sone spossible. Visit the following link for instructions on how to enrol: https://www.nrang.cc.a/ties/nrang/files/mining-material/PDF/ESTMA%20-%20NRCan%20eServices%20Portal%20User%20Guide.pdf				
Reporting Year	Start	1/1/2023	Enter the exact date of the start of the Reporting Entity's financial year as: YYYY-MM-DD.				
	End	12/31/2023	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 <u>non-Reporting Entity</u> 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 <u>Reporting Entities</u> 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 entreed.
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#### Report Information

Currency of the Report	CAD	Entity uses in its consolidated financial statements). Reports must only use one type of currency.				
Date Report Submitted	5/1/2024	Enter the date the report is submitted to NRCan in the format YYYY-MM-DD.				
iginal Submission Aheno	led Report					
Link to the Report	https://orlamining.com/investors/annual-filings/	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.				

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 substitutiable reporting requirements, as well as the process for submitting a substituted report can be found at the following link: www.ncran.ca.ca/minine-materiable/strans/13196.
		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(les) 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 there lattest that lengaged 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 Specificatic 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	mil and i	
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:	4/18/2024	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.

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Extractive Sector							
Reporting Entity Name			ORLA	A MINING LTD.			Reporting Entities May
Reporting Year	From	1/1/2023	To:	12/31/2023	Date submitted	5/1/2024	Insert Their Brand/Logo here
Reporting Entity ESTMA Identification Number	E640923		<ul><li>Original Submis</li><li>Amended Repo</li></ul>				
Other Subsidiaries Included (optional field)							
Not Consolidated							
Not Substituted							
Attestation by Reporting Entity							
In accordance with the requirements of the ESTMA, and in pa Based on my knowledge, and having exercised reasonable d for the reporting year listed above.							
Full Name of Director or Officer of Reporting Entity		Etienne	e Morin		Date	4/18/2024	
Position Title		Chief Finan	cial Officer				

#### **Extractive Sector Transparency Measures Act - Annual Report** To: Reporting Year From: 1/1/2023 12/31/2023 Reporting Entity Name ORLA MINING LTD. Currency of the Report CAD Reporting Entity ESTMA E640923 Identification Number Subsidiary Reporting Entities (if necessary) Payments by Payee Departments, Agency, etc... within Payee that Total Amount paid to **Production Entitlements** Country Payee Name<sup>1</sup> Taxes Royalties Fees Received Payments<sup>2</sup> 853,849 Annual fees for mining claims and Environmental Impact Statement processing cost recovery fee Government of the United States of United States of America Bureau of Land Management 853,849 America Nevada Department of Taxation, Division of United States of America State of Nevada 30,046 108,943 138,988 Permit Fees and Modified Business Tax Environmental Protection and Water Resources 199,486 Annual fees for mining concessions, licenses, and taxes. Panama Government of Panama National Treasury of Panama 80,972 118,514 Government of Mexico Mexican Social Security Institute 1,062,472 1,062,472 Social security and retirement taxes Mexico -----Institute of National Workers Housing Fund 299,345 299,345 Payroll taxes related to housing Government of Mexico ---State of Zacatecas Ministry of Finance 614,466 614,466 State taxes on payroll and Ecological taxes Mexico 301,347 Municipality of Mazapil Municipality Treasury 301,347 Property taxes Mexico Royalties on precious metals revenue; permit and 78,552,228 1,472,843 4,477,910 Government of Mexico Tax Administration Services (SAT) 84,502,981 concession fees; mining taxes; and corporate Mexico income taxes Payments in Mexico were made in MXN and converted to CAD using the average rate for the year ended December 31, 2023, where 1 CAD = 13.1493 MXN. Additional Notes: 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, 2023, where 1 CAD = 0.7410 USD.

# **Extractive Sector Transparency Measures Act - Annual Report**

Reporting Year From: 1/1/2023 To: 12/31/2023

Reporting Entity Name ORLA MINING LTD. Currency of the Report CAD Reporting Entity ESTMA

E640923

Identification Number

Subsidiary Reporting Entities (if necessary)

## **Payments by Project**

Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes <sup>23</sup>
Panama	Cerro Quema	80,971.66	-	118,514	-	-	-		199,486	
Mexico	Camino Rojo	80,829,858	1,472,843	4,477,910			-	-	86,780,611	
United States of America	Souht Railroad	30,046	-	768,822		-	-	-	,	
United States of America	Monitor Gold	-	-	109,800	-	•	-	-	109,800	
United States of America	Lewis	-	-	84,170	-	-	-	-	84,170	

Additional Notes<sup>3</sup>:

Payments in Mexico were made in MXN and converted to CAD using the average rate for the year ended December 31, 2023, where 1 CAD = 13.1493 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, 2023, where 1 CAD = 0.7410 USD.