## REPORTING FRAMEWORKS GENERAL INDEX

## 2022 CALIBRE MINING'S SUSTAINABILITY REPORT



Statement of use	Calibre Mining Corp. has reported in accordance with the GRI Standards for the period January 1, to December 31, 2022.
GRI 1 used	GRI 1: Foundations 2021
Applicable GRI Sector Standard(s)	G4 Mining and Metals Sector Disclosures, 2013

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
General Disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	Nature of ownership, legal form and further organizational details are established in our <u>AIF Dec 2022, p. 4</u> and under the Company's <u>SEDAR profile</u> .				
	2-2 Entities included in the organization's sustainability reporting	1. Overview > 1.2 About this Report, p.5 ESG Performance Data Tables > Overview > Entities included in the organization's sustainability reporting This report focuses on the material mineral properties of the Company, as stated in AIF for 2022 and: EI Limon mine, La Libertad mine and Pan gold mine, all 100% owned.				
	2-3 Reporting period, frequency and contact point	1. Overview > 1.2 About this Report, p.5  The time period covered by the reported information is 1 January 2022 to 31 December 2022. We produce sustainability reports on an annual basis. Contact point: <a href="mailto:calibre@calibremining.com">calibre@calibremining.com</a> .				
	2-4 Restatements of information	<ul> <li>New employee hires and employee turnover (GRI 401-1). Data by gender for 2020 was switched. Correct data for 2020 included.</li> <li>Amount of land owned or leased, and managed for production activities or extractive use, disturbed or rehabilitated (GRI MM1). Correct information for opening and closing balances for 2020 and 2021 included.</li> <li>Energy intensity (GRI 302-3). Correct calculation included for year 2021 for Limon and Libertad Complex.</li> <li>Work-related injuries (GRI 403-9). Data for LTIFR and TRIFR for 2020 has been corrected.</li> <li>Total weight of non-mineral waste generated (SASB EM-MM-150a.4). Restatement of information FY2021 for "Other Solid Waste".</li> <li>Sites where resettlement took place, the number of households resettled in each, and how their livelihoods were affected in the process (GRI MM9). Number of households and individuals for the Cebadilla Resettlement at Mina El Limon corrected.</li> </ul>				
	2-5 External assurance	This report has not been externally assured.				
	2-6 Activities, value chain and other business relationships	Overview > 1.4 Company Profile, p. 10     Description of the business, capital structure, principal markets and distribution methods, mineral reserves and resources, material properties and other details can be found in our <a href="#">AIF</a> and under the Company's <a href="#">SEDAR profile</a> .				
	2-7 Employees	3. Social > 3.1 Labour Rights > 3.1.2 2022 Performance > Key Results > p.56 ESG Performance Data Tables > Labour Rights > Employees 1,214 employees by year-end 2022. Numbers are reported in head count.				

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	(	OMISSION		GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
	2-8 Workers who are not employees	3. Social > 3.1 Labour Rights > 3.1.2 2022 Performance > Key Results > p.56				NEITH O
		ESG Performance Data Tables > Labour Rights > Workers who are not employees				
		2,482 contractors.				
	2-9 Governance structure and	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach > Accountability > p.				
	composition	94				
		ESG Performance Data Tables > Corporate Governance and Business Ethics > Governance Structure and				
		composition				
		Our highest governance body is the Board of Directors. Its structure and Committees are established in our				
		Corporate Governance Policies and Procedures Manual. Committees responsible for decision-making and				
		overseeing of management of our organization's impacts are: Audit Committee; Corporate Governance and				
		Nominating Committee; Compensation Committee; and Safety, Health, Environment, Sustainability and				
		Technical (SHEST) Committee Information on our Board composition, skills and experience as well as other				
		public directorships can be found in our Notice of Annual General Meeting and Information Circular of May				
	2.10 Newsingtion and relation of the	6, 2022 and under the Company's SEDAR profile.			+	
	2-10 Nomination and selection of the	Our Corporate Governance and Nominating Committee Mandate can be found on our <u>Corporate</u>				
	highest governance body	Governance Policies and Procedures Manual.  Information on nomination and selection processes of directors can be found in our Notice of Annual				
		General Meeting and Information Circular of May 6, 2022 and under the Company's SEDAR profile.				
	2.11 Chair of the highest governonce	The chair of the Board of Directors is not a senior executive in the organization. The Board has developed				
	2-11 Chair of the highest governance	written position descriptions for the Chair of the Board as well as for the chairs of each of the Board				
	body	committees. The Board has also developed a written position description for the CEO on our Corporate				
		Governance Policies and Procedures Manual.				
	2-12 Role of the highest governance	1. Overview > 1.7 Our Approach to Stakeholder Engagement, p. 21				
	body in overseeing the management of	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach > Accountability, p.94				
	impacts	Sustainability matters are reported during quarterly meetings of the SHEST Committee through the				
	- Impacts	Sustainability VP, and permanent dialogue is sustained within the Executive Team and the CEO. The role of				
		the Board of Director's SHEST Committee in overseeing, reviewing and considering ESG issues is further				
		discussed in the Committee Mandate.				
	2-13 Delegation of responsibility for managing impacts	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach > Accountability, p.94				
	2-14 Role of the highest governance	1. Overview > 1.2 About this Report, p.5				
	body in sustainability reporting	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach > Accountability, p.94				
	, , , ,	The Board of Directors is the governance body responsible for reviewing and approving the reported				
		information, including our material topics. A final draft is presented for approval and final sign-off is				
		required prior to publication. To support the Board's review and approval process, the Executive Teams has				
		initial review, to ensure information is integral and aligned with all other reporting suite.				
	2-15 Conflicts of interest	Conflicts of interest procedures are regulated within our <u>Code of Business Conduct and Ethics</u> , p.15 & 31. As				
		some of the directors of the Company also serve as directors and officers of other companies engaged in				
		similar business activities, the Board must comply with the conflict-of-interest provisions of the Business				
		Corporations Act (British Columbia), as well as the relevant securities regulatory instruments. More detailed				
		information can be found in our <u>Notice of Annual General Meeting and Information Circular of May 6, 2022</u>				
		and under the Company's <u>SEDAR profile</u> .				
	2-16 Communication of critical concerns	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach > Accountability, p.94				
		Zero critical concerns were communicated to the highest governance body during the reporting period.				
	2-17 Collective knowledge of the highest					
	governance body	which forms part of our Corporate Governance Policies and Procedures Manual.				
	2-18 Evaluation of the performance of	The processes for evaluating the Board's performance is included in our Corporate Governance and				
	the highest governance body	Nominating Committee Mandate, which forms part of our <u>Corporate Governance Policies and Procedures</u>				
		Manual.				

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR	
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO	
	2-19 Remuneration policies	Remuneration policies for members of the Board can be found in the Board of Directors and Compensation					
		Committee Mandates and the Share Ownership and Clawback Policy established in our Corporate					
		Governance Policies and Procedures Manual.					
	2-20 Process to determine remuneration	Remuneration policies for members of the Board can be found in the Board of Directors and Compensation					
		Committee Mandates and the Share Ownership and Clawback Policy established in our <u>Corporate</u>					
		Governance Policies and Procedures Manual. Information relating to directors' and officers' remuneration is					
		contained in Notice of Annual General Meeting and Information Circular of May 6, 2022 and under the					
		Company's <u>SEDAR profile</u> .					
	2-21 Annual total compensation ratio	- Annual total compensation ratio of 56.52					
		- Change in the annual total compensation ratio: 30.9					
		No employees reported under disclosure 2-7 have been excluded. All staff work full-time. We do not have					
		part-time employees. For the calculation of the annual compensation for 2022, the following types of					
		compensation were considered: salary, seniority, bonus, STIP, food subsidy, basic food basket subsidy and					
		basic services subsidy. Increase in the annual compensation ratio for 2022 resulted from our CEO/President					
	2.22 (1-11	promotion in March 2021 to his current position.					
	2-22 Statement on sustainable development strategy	1. Overview > 1.3 Message from our Leadership, p.7 and 1.5 Our Approach to Sustainability, p.14					
_	2-23 Policy commitments	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our approach, p.92					
	2-24 Embedding policy commitments	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our approach > Accountability, p.94					
	J. ,	Also included within each material topic.					
	2-25 Processes to remediate negative	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our approach, p.92					
	impacts	3. Social > 3.1 Labour Rights > 3.3.1 Our Approach, p.51					
		3. Social > 3.3 Rights of Communities and Indigenous Peoples > 3.3.1 Our Approach, p.66					
	<u> </u>	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our approach > Engagement, p. 95					
	raising concerns	ESG Performance Data Tables > Corporate Governance and Business Ethics > Mechanisms for seeking advice					
-	2.27 Consultance with large and	and raising concerns					
	2-27 Compliance with laws and	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our approach, p.92					
	regulations	No significant instances of non-compliance with laws and regulations during the reporting period.					
		No judgements were made against Calibre or its subsidiaries in the areas related to health and safety and labour laws during the reporting period.					
	2-28 Membership associations	1. Overview > 1.6 Commitments and Memberships, p.20					
		ESG Performance Data Tables > Overview > Memberships and associations					
	2-29 Approach to stakeholder	1. Overview > 1.7 Our Approach to Stakeholder Engagement, p.21					
	engagement	ESG Performance Data Tables > Overview > Approach to stakeholder engagement					
	2-30 Collective bargaining agreements	3. Social > 3.1 Labour Rights > p.51					
	0 0 0	ESG Performance Data Tables > Labour Rights > Collective bargaining agreements					
		64% of employees are covered by collective bargaining agreements.					
	EM-MM-000.A Production of (1) metal	1. Overview > 1.4 Company Profile, p.10					
SASB Metals & Mining	ores and (2) finished metal products	ESG Performance Data Tables > Overview > Production of metal ores and finished metal products					
		6,937,661t ore milled/placed on leach pad, 221,999oz gold produced.					
Supply chain	101: Context	1. Overview > 1.2 About this Report, p.5					
		1. Overview > 1.4 Company Profile, p.10					
	301: Categorizing suppliers	1. Overview > 1.2 About this Report, p.5					
procurement spending by category		ESG Performance Data Tables > Socioeconomic Contributions > Categorizing suppliers					
	12.6.1 Number of companies publishing	Calibre has published annual sustainability reports since year 2020.					
	sustainability reports						
Production							

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	(	OMISSION		GRI SECTOR	
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO	
Material Topics						NEI . NO	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1. Overview > 1.8 Understanding our Impacts > 1.8.2 Materiality process and results, p.23					
GRI 3: Material Topics 2021	3-2 List of material topics	1. Overview > 1.8 Understanding our Impacts > 1.8.2 Materiality process and results, p.23 ESG Performance Data Tables > Overview > List of material topics					
<b>Environmental Manageme</b>	nt & Compliance						
GRI 3: Material Topics 2021	3-3 Management of material topics	2 Environment > 2.1 Environmental Management > 2.1.1 Our Approach, p.25					
SASB Biodiversity Impacts	EM-MM-160a.1 Description of environmental management policies and practices for active sites	2 Environment > 2. 1 Environmental Management > 2.1.2 2022 Performance > Metrics, p.27 ESG Performance Data Tables > Environmental Management > Description of environmental management policies and practices for active sites					
SDG 4: Quality Education	4.7.1 Extent to which (i) global citizenship education and (ii) education for sustainable development are mainstreamed in (a) national education policies; (b) curricula; (c) teacher education and (d) student assessment	2 Environment > 2. 1 Environmental Management > 2.1.2 2022 Performance > Key Results, p.28 Our annual training plan resulted in 1,750/3,723 people (47% of our workforce) trained on environmental stewardship, hydrocarbon management, solid waste, and biodiversity.					
Water and Effluents							
GRI 3: Material Topics 2021	3-3 Management of material topics	2 Environment > 2.2 Water and Water Effluents > 2.2.1 Our Approach, p.30					
GRI 303: Water and Effluents 2018	Management approach 303-1 Interactions with water as shared resource	2 Environment > 2.2 Water and Water Effluents >, p.30 ESG Performance Data Tables > Water and Effluents > Potential risks to water sources					
GRI 303: Water and Effluents 2018	Management approach 303-2 Management of water discharge-related impacts	2 Environment > 2.2 Water and Water Effluents > 2.2.1 Our Approach, p.30					
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	2 Environment > 2.2 Water and Water Effluents > 2.2.2 2022 Performance, p.33 ESG Performance Data Tables > Water and Effluents > Water withdrawal 3,107ML total water withdrawn					
GRI 303: Water and Effluents 2018	303-4 Water discharge	2 Environment > 2.2 Water and Water Effluents > 2.2.2 2022 Performance, p.33 ESG Performance Data Tables > Water and Effluents > Water discharge 3,526ML total water discharged.					
GRI 303: Water and Effluents 2018	303-5 Water consumption	2 Environment > 2.2 Water and Water Effluents > 2.2.2 2022 Performance, p.33 ESG Performance Data Tables > Water and Effluents > Water consumption 2,295ML total water consumed.					
Ü	withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	2 Environment > 2.2 Water and Water Effluents > 2.2.2 2022 Performance, p.33 ESG Performance Data Tables > Water and Effluents > Water balance					
SASB Water Management	EM-MM-140a.2 Number of incidents of non-compliance associated with water quality permits, standards, and regulations	2 Environment > 2.2 Water and Water Effluents > 2.2.2 2022 Performance, p.34 Zero incidents of non-compliance associated with water quality permits, standards and regulations registered during the reported period					
SDG 6: Clean water and Sanitation	6.1.1 Proportion of population using safely managed drinking water services	2 Environment > 2.2 Water and Water Effluents > 2.2.2 2022 Performance > p.35 100% of urban population of Santo Domingo, La Libertad and Mina El Limon (~21,000 individuals)					

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION		OMISSION		GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
SDG 6: Clean water and	6.3.1 Proportion of domestic and	2 Environment > 2.2 Water and Water Effluents > 2.2.2 2022 Performance, p.34				NEI THO
Sanitation	industrial wastewater flows safely	100% of our industrial wastewater flows released to the surrounding environment (3,526ML of water				
	treated	discharge) are safely treated; and therefore, making sure we discharge good ambient water quality				
SDG 6: Clean water and	6.3.2 Proportion of bodies of water with	2 Environment > 2.2 Water and Water Effluents > 2.2.2 2022 Performance, p.34				
Sanitation	good ambient water quality	100% of our industrial wastewater flows released to the surrounding environment are safely treated; and				
		therefore, making sure we discharge good ambient water quality to 100% of receiving bodies of water				
Waste and Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics	2 Environment > 2.3 Waste and Materials > 2.3.1 Our Approach, p.36				
GRI 306: Waste 2020	Management approach 306-1 Waste generation and significant wasterelated impacts	2 Environment > 2.3 Waste and Materials > 2.3.1 Our Approach, p.36				
GRI 306: Waste 2020	Management approach 306-2 Management of significant wasterelated impacts	2 Environment > 2.3 Waste and Materials > 2.3.1 Our Approach, p.36				
GRI 306: Waste 2020	306-3 Waste generated	2 Environment > 2.3 Waste and Materials > 2.3.2 2022 Performance, p.40 ESG Performance Data Tables > Waste and Materials > Waste generated 1,660t waste generated				
GRI 306: Waste 2020	306-4 Waste diverted from disposal	2 Environment > 2.3 Waste and Materials > 2.3.2 2022 Performance, p.40 ESG Performance Data Tables > Waste and Materials > Waste diverted from disposal 1,154t waste diverted from disposal				
GRI 306: Waste 2020	306-5 Waste directed to disposal	2 Environment > 2.3 Waste and Materials > 2.3.2 2022 Performance, p.40 ESG Performance Data Tables > Waste and Materials > Waste directed to disposal 506.13t waste directed to disposal				
GRI 306: Waste 2020	MM3 Total amounts of overburden, rock, tailings, and sludges and their associated risks	2 Environment > 2.3 Waste and Materials > 2.3.2 2022 Performance, p.40 ESG Performance Data Tables > Waste and Materials > Total amount of mineral waste and their associated risks				MM3
	514444450 4 7 1 1 1 1 1 6	24,110,641.76t of overburden, rock, tailings and sludges				
SASB Waste & Hazardous Materials Management	EM-MM-150a.4. Total weight of non- mineral waste generated	2 Environment > 2.3 Waste and Materials > 2.3.2 2022 Performance, p.40 ESG Performance Data Tables > Waste and Materials > Total weight of non-mineral waste generated 1,445t of non-mineral waste generated				
SASB Waste & Hazardous	EM-MM-150a.5. Total weight of tailings	2 Environment > 2.3 Waste and Materials > 2.2 2022 Performance, p.40				
Materials Management	produced	ESG Performance Data Tables > Waste and Materials > Total amount of mineral waste and their associated risks  1,615,041t of tailings generated				
SASB Waste & Hazardous	EM-MM-150a.6. Total weight of waste	2 Environment > 2.3 Waste & Materials > 2.3.2 2022 Performance > Key Results, p.41				
Materials Management	rock generated	ESG Performance Data Tables > Waste and Materials > Total amount of mineral waste and their associated risks  22,495,600t of waste rock generated				
SASB Waste & Hazardous	EM-MM-150a.7. Total weight of	2 Environment > 2.3 Waste and Materials > 2.3.2 202 Performance> Key Results, p.41				
Materials Management	hazardous waste generated	ESG Performance Data Tables > Waste and Materials > Waste generated  148t of hazardous waste generated				
SASB Waste & Hazardous	EM-MM-150a.8. Total weight of	2 Environment > 2.3 Waste and Materials > 2.3.2 2022 Performance> Key Results, p.41				
Materials Management	hazardous waste recycled	ESG Performance Data Tables > Waste and Materials > Waste diverted from disposal 64.14t of hazardous waste recycled				
SASB Waste & Hazardous	EM-MM-150a.9. Number of significant	Zero significant incidents associated with hazardous materials and waste management during the reporting				
Materials Management	incidents associated with hazardous	period.				
	materials and waste management					

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	(	OMISSION		GRI SECTOR	
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO	
SASB Waste & Hazardous	EM-MM-150a.10. Description of waste	2 Environment > 2.3 Waste and Materials > 2.3.1 Our Approach, p.36				REF. NO	
Materials Management	and hazardous materials management						
	policies and procedures for active and						
	inactive operations						
SASB Biodiversity Impacts	EM-MM-160a.2 Percentage of mine	Zero. Acid rock drainage (ARD) does not occur at any of our mine sites. The nature of the low-sulphidation					
	sites where acid rock drainage is: (1)	epithermal deposits being mined, along with the natural buffering capacity of the host rock, limits the					
	predicted to occur, (2) actively	possibility of ARD.					
	mitigated, and (3) under treatment or						
	remediation						
SASB Tailings Storage	EM-MM-540a.1 Tailings storage facility	2 Environment > 2.3 Waste & Materials > 2.3.2 2022 Performance > Metrics, p.40					
Facilities Management	inventory table: (1) facility name, (2)	ESG Performance Data Tables > Waste and Materials > Tailings storage facility inventory					
	location, (3) ownership status, (4)						
	operational status, (5) construction						
	method, (6) maximum permitted						
	storage capacity, (7) current amount of						
	tailings stored, (8) consequence classification, (9) date of most recent						
	independent technical review, (10)						
	material findings, (11) mitigation						
	measures, (12) site-specific EPRP						
SASB Tailings Storage	EM-MM-540a.2 Summary of tailings	2 Environment > 2.3 Waste & Materials > 2.3.1 Our Approach, p.36					
Facilities Management	management systems and governance	2 Environment > 2.5 waste & waterials > 2.5.1 our Approach, p.50					
r delittles ividilagement	structure used to monitor and maintain						
	stability of tailings storage facilities						
SASB Tailings Storage	EM-MM-540a.3. Approach to	2 Environment > 2.3 Waste & Materials > 2.3.1 Our Approach, p.36					
Facilities Management	development of Emergency	Provide the second seco					
ŭ	Preparedness and Response Plans						
	(EPRPs) for tailings storage facilities						
SDG 12: Responsible	12.4.2 (b) proportion of hazardous	2 Environment > 2.3 Waste & Materials > 2.3.2 2022 Performance, p.41					
Consumption and	waste treated, by type of treatment	(b) 100% of hazardous waste generated (148.14t) was treated: 53% (78.14t) was diverted from disposal					
Production		(82% recycled), and 47% (70t) was directed to disposal (100% landfilling)					
SDG 12: Responsible	12.5.1 Tons of material recycled	978t of waste recycled in 2022					
Consumption and							
Production							
Biodiversity							
GRI 3: Material Topics	3-3 Management of material topics	2. Environment > 2.4 Biodiversity > 2.4.1 Our Approach, p.42					
2021	20110						
GRI 304: Biodiversity	304-1 Operational sites owned, leased,	2. Environment > 2.4 Biodiversity > 2.4.2 2022 Performance > Key Results, p.44					
2016	managed in, or adjacent to, protected						
	areas and areas of high biodiversity						
GRI 304: Biodiversity	value outside protected areas  304-2 Significant impacts of activities,	2. Environment > 2.4 Biodiversity > 2.4.2 2022 Performance > Key Results, p.44					
2016	products, and services on biodiversity	ESG Performance Data Tables > Biodiversity > Significant impacts of activities, products and services on					
2010	products, and services on biodiversity	biodiversity					
GRI 304: Biodiversity	304-3 Habitats protected or restored	2.Environment > 2.4 Biodiversity > 2.4.2 2022 Performance > Key Results, p.44					
2016		ESG Performance Data Tables > Biodiversity > Habitats protected or restored					
		0.82km2 of habitat protected, and 0.30km2 of habitat restored					

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
GRI 304: Biodiversity	304-4 IUCN Red List species and national	2 Environment > 2.4 Biodiversity > 2.4.2 2022 Performance > Key Results, p.44				
2016	conservation list species with habitats in	ESG Performance Data Tables > Biodiversity > IUCN Red List species and national conservation list species				
	areas affected by operations	with habitats in areas affected by operations				
		1 near threatened and 2 least concern species with habitats in areas affected by operations				
GRI 304: Biodiversity	MM1 Amount of Land (owned or leased,	2 Environment > 2.4 Biodiversity > 2.4.2 2022 Performance, p.43				MM1
2016	and managed for production activities or	ESG Performance Data Tables > Biodiversity > Amount of land owned or leased, and managed for				
	extractive use) disturbed or	production activities or extractive use, disturbed or rehabilitated				
	rehabilitated)	8.37km2 of land newly disturbed				
GRI 304: Biodiversity	MM2 The number and percentage of	2 Environment > 2.4 Biodiversity > 2.4.2 2022 Performance > Key Results, p.44				MM2
2016	total sites identified as requiring	ESG Performance Data Tables > Biodiversity > Number and percentage of total sites identified as requiring				
	biodiversity management plans	biodiversity management plans according to stated criteria, and the number (percentage) of those sites with				
	according to stated criteria, and the	plans in place				
	number (percentage) of those sites with	100% of sites identified as requiring BMPs have plans in place				
	plans in place	100% of sites identified us requiring 50% of indee plans in place				
Closure Planning	MM10 Number and percentage of	2 Environment > 2.4 Biodiversity > 2.4.2 2022 Performance > Key Results, p.44				MM10
Closure Flamming	operations with closure plans	ESG Performance Data Tables > Biodiversity > Number and percentage of operations with closure plans				IVIIVIIO
	operations with closure plans	100% of operations have preliminary environmental closure plans required by national law				
CACD Disadires waited have a sta	ENA NANA 1602 2 Degree et ac et (1)					
SASB Biodiversity impacts	EM-MM-160a.3 Percentage of (1)	2 Environment > 2.4 Biodiversity > 2.4.2 2022 Performance > Key Results, p.44				
	proved and (2) probable reserves in or	100% of reserves at Pan in or near sites with protected conservation status or endangered species habitat				
	near sites with protected conservation					
	status or endangered species habitat					
SDG 15: Life on Land	15.1.2 Proportion of important sites for	2.Environment > 2.4 Biodiversity > 2.4.2 2022 Performance > Key Results, p.44				
	terrestrial and freshwater biodiversity	ESG Performance Data Tables > Biodiversity > Habitats protected or restored				
	that are covered by protected areas, by	0.82 km2 of terrestrial biodiversity voluntarily maintained and protected by Calibre as wildlife refuges.				
	ecosystem type					
Climate Change						
GRI 3: Material Topics 2021	3-3 Management of material topics	2 Environment > 2.5 Climate Change > 2.5.1 Our Approach, p.46				
GRI 302: Energy 2016	302-1 Energy consumption within the	2. Environment > 2.5 Climate Change > 2.5.2 2022 Performance, p.46				
	organization	ESG Performance Data Tables > Climate Change > Energy consumption within the organization				
	-	1,961,052GJ consumed				
GRI 302: Energy 2016	302-3 Energy intensity	2 Environment > 2.5 Climate Change > 2.5.2 2022 Performance, p.46				
3,	, and a second	ESG Performance Data Tables > Climate Change > Energy intensity				
		8.83 (GJ/ oz gold produced)				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2 Environment > 2.5 Climate Change > 2.5.2 2022 Performance, p.46				
G.I. 6551 E.I. 15515 I.S 2525	300 1 2 cot (300 pc 1) 5 c	ESG Performance Data Tables > Climate Change > Direct (Scope 1) GHG emissions				
		95,571tCO2-e direct GHG emissions				
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG	2 Environment > 2.5 Climate Change > 2.5.2 2022 Performance, p.46				
GIII 303. EIIII3310113 2010	emissions	ESG Performance Data Tables > Climate Change > Energy indirect (Scope 2) GHG emissions				
	emissions	4,859tCO2-e indirect GHG emissions				
CDI 205, Emissions 2016	205 4 CHC omissions intensity					
GRI 305: Emissions 2016	305-4 GHG emissions intensity	2 Environment > 2.5 Climate Change > 2.5.2 2022 Performance, p.46				
		ESG Performance Data Tables > Climate Change > GHG emissions intensity				
		0.45 (tCO-e/oz gold produced)				
SASB Greenhouse Gas	EM-MM-110a.1 Gross global Scope 1	2 Environment > 2.5 Climate Change > 2.5.2 2022 Performance, p.46	Missing:	Information	Data under construction	
Emissions	emissions, percentage covered under	ESG Performance Data Tables > Climate Change > Direct (Scope 1) GHG emissions	% covered under emissions-limiting	unavailable/incomplete		
	emissions-limiting regulations		regulations			

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION		OMISSION		GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
SASB Greenhouse Gas Emissions	EM-MM-110a.2 Discussion of long-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	2 Environment > 2.5 Climate Change > 2.5.3 2023 Targets, p.48	Disclosure omitted.	Information unavailable / incomplete	Data under construction	
SASB Air Quality	EM-MM-120a.1 Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	No data available	Disclosure omitted.	Information unavailable / incomplete	Data under construction	
SASB Energy	EM-MM-130a.1 (1) Total energy	2 Environment > 2.5 Climate Change > 2.5.2 2022 Performance, p.47				
Management	consumed, (2) percentage grid electricity, (3) percentage renewable	ESG Performance Data Tables > Climate Change > Energy consumption within the organization 1,961,052GJ consumed, 20% grid electricity, out of which 95% is from renewable sources				
Labour Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	3 Social > 3.1 Labour Rights > 3.1.1 Our Approach, p.51				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	3 Social > 3.1 Labour Rights > 3.1.2 2022 Performance, p.54 ESG Performance Data Tables > Labour Rights > New employee hires and employee turnover 144 new hires, 11% turnover rate				
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	3. Social > 3.1 Labour Rights > 3.1.1 Our Approach, p.51				
GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Notice periods regarding operational changes are not specified in collective agreements or employment agreements and are not required by Nicaraguan law.  Zero significant operational changes that could substantially affect our employees occurred during the reporting period.				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	3. Social > 3.1 Labour Rights > 3.1.2 2022 Performance, p.54 ESG Performance Data Tables > Labour Rights > Average hours of training per year per employee by gender 10 average hours of training per employee	Average hours of training by employee category	Information unavailable / incomplete	Disaggregated information is not available.	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	3. Social > 3.1 Labour Rights > 3.1.2 2022 Performance, p.54 ESG Performance Data Tables > Labour Rights > Percentage of employees per employee category in diversity categories 16% employees are women, 75% local-community,				
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	3. Social > 3.1 Labour Rights > 3.1.2 2022 Performance, p.54 ESG Performance Data Tables > Labour Rights > Ratio of basic salary and remuneration of women to men				
GRI 406: Non- discrimination 2017	406-1 Incidents of discrimination and corrective actions taken	Zero incidents of discrimination were registered during the reporting period.				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	3 Social > 3.1 Labour Rights > 3.1.1 Our Approach, p.51 No evidence observed in which Calibre's direct or indirect workforce's right to exercise freedom of association or collective bargaining was at risk of violation during the reporting period at our operations or in our suppliers' operations.				
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	4 Governance > 4.3 Responsible Procurement > 4.3.1 Our Approach, p.102 3 Social > 3.1 Labour Rights > 3.1.1 Our Approach, p.51 No evidence observed in which Calibre's operations or suppliers were at risk for incidents of child labour during the reporting period.				

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION		MISSION		GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
GRI 409: Forced or	409-1 Operations and suppliers at	4. Governance > 4.3 Responsible Procurement > 4.3.1 Our Approach, p.102				NEI . NO
Compulsory Labour 2016	significant risk for incidents of forced or	3. Social > 3.1 Labour Rights > 3.1.1 Our Approach, p.51				
-	compulsory labour	No evidence observed in which Calibre's operations or suppliers were at risk for incidents of forced or				
		compulsory labour during the reporting period.				
GRI 402:	MM4 Number of strikes and lock-outs	Zero strikes or lock-outs registered exceeding one week's duration occurred during the reporting period.				MM4
Labour/Management	exceeding one week's duration, by					
Relations 2016	country					
SASB Metals & Mining	EM-MM-000.B Total number of	3. Social > 3.1 Labour Rights > 3.1.2 2022 Performance, p.54				
	employees, percentage contractors	ESG Performance Data Tables > Labour Rights > Employees				
		At year-end 2022, Calibre had 3,723 workers (1,241 employees and 2,482 contractors).				
		Contractors made up 67% of our workforce at year end 2022				
SASB Labour Relations	EM-MM-310a.1 Percentage of active	3 Social > 3.1 Labour Rights > 3.1.2 2022 Performance, p.54				
	workforce covered under collective	ESG Performance Data Tables > Labour Rights > Collective bargaining agreements				
	bargaining agreements, broken down by	64% of employees are covered by collective bargaining agreements.				
	U.S and foreign employees					
SASB Labour Relations	EM-MM-310a.2 Number and duration of	Zero work stoppages involving 1,000 or more workers lasting one full shift or longer occurred during the				
	strikes and lockouts	reporting period.				
Occupational Health and S	afety					
GRI 3: Material Topics	3-3 Management of material topics	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach, p.59				
2021						
GRI 403: Occupational	Management approach 403-1	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach, p.59				
Health and Safety 2018	Occupational H&S management system					
GRI 403: Occupational	Management approach 403-2 Hazard	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach, p.59				
Health and Safety 2018	identification, risk assessment, and					
	incident investigation					
GRI 403: Occupational	Management approach 403-3	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach, p.59				
Health and Safety 2018	Occupational health services					
GRI 403: Occupational	Management approach 403-4 Worker	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach, p.59				
Health and Safety 2018	participation, consultation, and					
	communication on occupational H&S					
GRI 403: Occupational	Management approach 403-5 Worker	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach, p.59				
Health and Safety 2018	training on occupational H&S	ESG Performance Data Tables > Health and Safety > Worker training on occupational health and safety				
		81,919 hours of training provided to workforce				
GRI 403: Occupational	Management approach 403-6	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach, p.59	Missing			
Health and Safety 2018	Promotion of worker health		An explanation of how the organization			
			facilitates workers' access to non-			
			occupational medical and healthcare			
			services, and the scope of access provided.			
			a. A description of any voluntary health			
			promotion services and programs offered			
			to workers to address major non-work-			
			related health risks.			
GRI 403: Occupational	403-8 Workers covered by an	3. Social > 3.2 Health and Safety > 3.2.2 2022 Performance, p.62				
Health and Safety 2018	occupational H&S management system	ESG Performance Data Tables > Health and Safety > Workers covered by an occupational H&S management				
		system				
		100% workers covered by OHS Management System, however, system has not been externally audited nor				
		certified during the reporting period.				

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION		MISSION		GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
GRI 403: Occupational	403-9 Work-related injuries	3. Social > 3.2 Health and Safety > 3.2.2 2022 Performance, p.62				
Health and Safety 2018		ESG Performance Data Tables > Health and Safety > Employee data on work-related injuries				
		ESG Performance Data Tables > Health and Safety > H&S Data Trailing FY2020-2022				
		Employee data: Zero fatalities, zero high-consequence work-related injuries, 4.34 recordable work-related				
001 400 0 11 1	400 40 14 1 1 1 1 1 1 1 1 1 1	injuries rate, 153 high-potential work-related incidents identified			5	
GRI 403: Occupational	403-10 Work-related ill health	3. Social > 3.2 Health and Safety > 3.2.2 2022 Performance, p.62	Missing: Number of cases of recordable work-	Information unavailable /	Data under construction	
Health and Safety 2018		ESG Performance Data Tables > Employee and contractor data on work-related ill-health ESG Performance Data Tables > Health and Safety > H&S Data Trailing FY2020-2022	related ill health; and the main types of			
		Zero fatalities as a result of work-related ill health, zero cases of recordable work-related ill health	work-related ill health.	incomplete		
SASR Workforce Health &	EM-MM-320a.1 (1) MSHA all-incidence	3. Social > 3.2 Health and Safety > 3.2.2 2022 Performance, p.62	Missing:	Information	Information is not	
Safety	rate, (2) fatality rate, (3) near miss	ESG Performance Data Tables > Health and Safety > Worker training on occupational health and safety	(3) Near miss frequency rate; (4) average	unavailable /	available.	
Surcey	frequency rate (NMFR) and (4) average	ESG Performance Data Tables > Health and Safety > Employee and contractor data on work-related injuries	hours of health, safety, and	incomplete	avanasie.	
	hours of health, safety, and	ESG Performance Data Tables > Health and Safety > H&S Data Trailing FY2020-2022	emergency response training for (a) full-			
	emergency response training for (a) full-	Pan Mine's 'all Incident Rate: 1.77, Fatality Rate: 0.00.	time employees and (b) contract employees			
	time employees and (b) contract	·				
	employees					
SDG 3: Good Health and	3.8.1 Coverage of essential health	3. Social > 3.2 Health and Safety > 3.2.2 2022 Performance > Key Results, p.64				
Well-being	services					
SDG 8: Decent Work &	8.8.1 Fatal and non-fatal occupational	ESG Performance Data Tables > Health and Safety > Employee data on work-related injuries				
Economic Growth	injuries per 100,000¹ workers	ESG Performance Data Tables > Health and Safety > H&S Data Trailing FY2020-2022				
Rights of Communities & I				1		
GRI 3: Material Topics	3-3 Management of material topics	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.1 Our Approach, p.66				
2021						
GRI 411: Rights of	411-1 Incidents of violations involving	Zero incidents of violations involving the rights of indigenous peoples registered during the reporting period.				
Indigenous Peoples 2016	rights of Indigenous Peoples	2. Cartists 2.2 Picture of Course of the Outstanding Providence 2.2.2.2.2.2.2.2.				
GRI 413: Local Communities 2016	413-1 Operations with local community	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2022 Performance, p.69				
Communities 2016	engagement, impact assessments, and development programs	ESG Performance Data Tables > Rights of Communities and Indigenous Peoples > Operations with local community engagement, impact assessments, and development programs				
GRI 413: Local	413-2 Operations with significant actual	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2021 Performance, p.69				
Communities 2016	and potential negative impacts on local	ESG Performance Data Tables > Rights of Communities and Indigenous Peoples > Operations with significant				
Communices 2010	communities	actual and potential negative impacts on local communities				
GRI 411: Rights of	MM5 Total number of operations taking					MM5
Indigenous Peoples 2016	place in or adjacent to Indigenous	ESG Performance Data Tables > Rights of Communities and Indigenous Peoples > Total number of				5
. <b>0</b>	Peoples' territories, and number and	operations taking place in or adjacent to Indigenous Peoples' territories, and number and percentage of				
	percentage of operations or sites where	operations or sites where there are formal agreements with Indigenous Peoples' communities				
	there are formal agreements with	Zero operations taking place in or adjacent to Indigenous People's Territories. Closest indigenous territories				
	Indigenous Peoples' communities	projects are (i) the Mayangna Sauni Arungka, 10.5km away from our EBP Development Project, and (ii) the				
		Duckwater Shoshone Tribe, over 30km away from our Pan Mine.				
GRI 413: Local	MM6 Number and description of	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2022 Performance, p.69				MM6
Communities 2016	significant disputes relating to land use,	ESG Performance Data Tables > Rights of Communities and Indigenous Peoples > Number and description of				
	customary rights of local communities	significant disputes relating to land use, customary rights of local communities and Indigenous Peoples				
	and Indigenous Peoples	One significant dispute related to land use at El Limon Complex.				=
GRI 413: Local	MM7 The extent to which grievance	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2022 Performance, p.69				MM7
Communities 2016	mechanisms were used to resolve	ESG Performance Data Tables > Rights of Communities and Indigenous Peoples > Extent to which grievance				
	disputes relating to land use, customary	mechanisms were used to resolve disputes relating to land use, customary rights of local communities and				
		Indigenous Peoples, and the outcomes				

 $<sup>^{</sup>m 1}$  Data available x 200,000 hours / total hours worked

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION		OMISSION		GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
	rights of local communities and	Community grievance mechanism was used to register dispute, resolution ongoing.				
	Indigenous Peoples, and the outcomes					
SASB Security, Human	EM-MM-210a.2 Percentage of (1)	Zero proved or probable reserves in or near indigenous land. Closest indigenous territories projects are (i)				
Rights & Rights of	proved and (2) probable reserves in or	the Mayangna Sauni Arungka, 10.5km away from our EBP Development Project, and (ii) the Duckwater				
Indigenous Peoples	near indigenous land	Shoshone Tribe, over 30km away from our Pan Mine.				
SASB Security, Human	EM-MM-210a.3 Discussion of	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2022 Performance, p.69				
Rights & Rights of	engagement processes and due					
Indigenous Peoples	diligence practices with respect to					
	human rights, indigenous rights, and					
	operation in areas of conflict					
SASB Community	EM-MM-210b.1 Discussion of process to	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.1 Our Approach, p.66				
Relations	manage risks and opportunities					
	associated with community rights and					
	interests					
SASB Community	EM-MM-210b.2 Number and duration of	Zero non-technical production delays registered during the reporting period.				
Relations	non-technical delays					
Land Acquisition and Rese	ttlement					
Resettlement	MM9 Sites where resettlement took	3. Social > 3.4 Land Acquisition and Resettlement > 3.4.2 2022 Performance, p.73				MM9
	place, the number of households	ESG Performance Data Tables > Land Acquisition and Resettlement > Sites where resettlement took place,				
	resettled in each, and how their	the number of households resettled in each, and how their livelihoods were affected in the process				
	livelihoods were affected in the process	Resettlement projects have taken place as El Limon Complex and La Libertad Complex, with 38 and 19				
		households resettled in each.				
SDG 1: No Poverty	1.4.1 Proportion of population living in	3. Social > 3.4 Land Acquisition and Resettlement > 3.4.2 2022 Performance > Key Results, p.74				
	households with access to basic services	ESG Performance Data Tables > Land Acquisition and Resettlement > Sites where resettlement took place,				
		the number of households resettled in each, and how their livelihoods were affected in the process				
SDG 1: No Poverty	1.4.2 Proportion of total adult	3. Social > 3.4 Land Acquisition and Resettlement > 34.2 2022 Performance > Key Results, p.74				
	population with secure tenure rights to	ESG Performance Data Tables > Land Acquisition and Resettlement > Sites where resettlement took place,				
	land, with legally recognized	the number of households resettled in each, and how their livelihoods were affected in the process				
	documentation and who perceive their					
	rights to land as secure, by sex and by					
	type of tenure					
SDG 6: Clean Water and	6.1.1 Proportion of urban population	3. Social > 3.4 Land Acquisition and Resettlement > 3.4.2 2022 Performance > Key Results, p.74				
Sanitation	using safely managed drinking water	ESG Performance Data Tables > Land Acquisition and Resettlement > Sites where resettlement took place,				
	services	the number of households resettled in each, and how their livelihoods were affected in the process				
SDG 6: Clean Water and	6.2.1 Proportion of population using	3. Social > 3.4 Land Acquisition and Resettlement > 3.4.2 2022 Performance > Key Results, p.74				
Sanitation	safely managed sanitation services	ESG Performance Data Tables > Land Acquisition and Resettlement > Sites where resettlement took place,				
		the number of households resettled in each, and how their livelihoods were affected in the process				
	11.1.1 Proportion of urban population	3. Social > 3.4 Land Acquisition and Resettlement > 3.4.2 2022 Performance > Key Results, p.74				
and Communities	living in slums, informal settlements or	ESG Performance Data Tables > Land Acquisition and Resettlement > Sites where resettlement took place,				
	inadequate housing	the number of households resettled in each, and how their livelihoods were affected in the process				
Artisanal and Small-scale						
	MM8 Number (and percentage) of	3. Social > 3.5 Artisanal and Small-scale Mining > 3.5.2 2022 Performance, p.78				MM8
mining	company operating sites where ASM	ESG Performance Data Tables > Artisanal and Small-scale Mining > Number (and percentage) of company				
	takes place on, or adjacent to, the site;	operating sites where ASM takes place on, or adjacent to, the site; the associated risks and the actions taken				
	the associated risks and the actions	to manage and mitigate these risks.				
	taken to manage and mitigate these	Two sites (El Limon Complex and La Libertad Complex, e.g., 67% of company operating sites) where ASM				
	risks	takes place on or is adjacent to site.				

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
SDG 6: Clean Water and	6.3.2 Proportion of bodies of water with	3. Social > 3.5 Artisanal and Small-scale Mining > 3.5.2 2022 Performance, p.78				
Sanitation	good ambient water quality	ESG Performance Data Tables > Artisanal and Small-scale Mining > Proportion of bodies of water with good ambient water quality				
Socioeconomic Contribution	ons					
GRI 3: Material Topics 2021	3-3 Management of material topics	3. Social > 3.6 Socioeconomic Contributions > 3.6.1 Our Approach, p.81				
GRI 201: Economic	201-1 Direct economic value generated	3. Social > 3.6 Socioeconomic Contributions > 3.6.2 2022 Performance, p.83				
Performance 2016	and distributed	ESG Performance Data Tables > Socioeconomic Contributions > Direct economic value generated and distributed				
CDI 202 Marilat Davida	202 4 Beller of the dead sets level	\$408M direct economic value generated and \$387 direct economic value distributed				
2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	3. Social > 3.6 Socioeconomic Contributions > 3.6.2 2022 Performance, p.83  ESG Performance Data Tables > Socioeconomic Contributions > Ratios of standard entry level wage by gender compared to local minimum wage  1.00 ratio for Nicaragua and 2.98 for United States, regardless of gender				
GRI 203: Indirect	203-1 Infrastructure investments and	3. Social > 3.6 Socioeconomic Contributions > 3.6.2 2022 Performance, p.83				
Economic Impacts 2016	services supported	ESG Performance Data Tables > Socioeconomic Contributions > Infrastructure investments and services supported				
GRI 203: Indirect	203-2 Significant indirect economic	3. Social > 3.6 Socioeconomic Contributions > 3.6.2 2022 Performance > Table 12, p.85				
Economic Impacts 2016	impacts	ESG Performance Data Tables > Socioeconomic Contributions > Significant indirect economic impacts				
GRI 204: Procurement	204-1 Proportion of spending on local	3. Social > 3.6 Socioeconomic Contributions > 3.6.2 2022 Performance, p.83				
Practices 2016	suppliers	ESG Performance Data Tables > Socioeconomic Contributions > Proportion of spending on local suppliers 84% spending in local-national and 3% spending in local-community suppliers				
LPRM 200: Procurement systems	201: Policy on local suppliers	3. Social > 3.6 Socioeconomic Contributions > 3.6.1 Our Approach > Policy Commitments, p.81				
LPRM 200: Procurement systems	202: Accountability on local suppliers	3. Social > 3.6 Socioeconomic Contributions > 3.6.1 Our Approach > Accountability, p.82				
LPRM 200: Procurement systems	203: Major contractors and local suppliers	3. Social > 3.6 Socioeconomic Contributions > 3.6.1 Our Approach > Topic and Risk Management, p.81				
LPRM 300: Local	302: Breakdown of procurement spend	3. Social > 3.6 Socioeconomic Contributions > 3.6.2 2022 Performance, p.83				
procurement spending by		ESG Performance Data Tables > Socioeconomic Contributions > Proportion of spending on local suppliers				
category						
LPRM 500: Methods to incentivize local procurement	501: Commitments	3. Social > 3.6 Socioeconomic Contributions > 3.6.1 Our Approach > Topic and Risk Management, p.81				
LPRM 500: Methods to incentivize local	502: Preference in scoring of bids	Award analysis is currently based on price, quality, availability with a technical approach supported by the applicant.				
procurement						
LPRM 500: Methods to	503: Preference in scoring of bids for	No preference is given in scoring bids for significant local contributions as minimum Calibre requirement				
incentivize local	significant local contributions	(100% hiring of non-qualified local workforce) is a standard clause in all commercial agreement templates				
procurement		for first-tier contractors				
LPRM 500: Methods to	504: Non-scoring methods to incentivize	3. Social > 4.6 Socioeconomic Contributions > 3.6.1 Our Approach > Topic and Risk Management, p.81				
incentivize local	local purchasing					
procurement LPRM 500: Methods to	505: Supporting suppliers to understand	3. Social > 3.6 Socioeconomic Contributions > 3.6.1 Our Approach > Engagement, p.82				+
incentivize local	the tender process	3. 30cm > 3.0 30cm economic contributions > 3.0.1 Our Approach > Engagement, p.02				
Procurement	l .			I		

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	(	GRI SECTOR		
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	GRI SECTOR STANDARD REF. NO
LPRM 500: Methods to	506: Special payment procedures for	3. Social > 3.6 Socioeconomic Contributions > 3.6.1 Our Approach > Topic and Risk Management, p.81				
incentivize local	local suppliers					
procurement						
LPRM 500: Methods to	507: Encouraging procurement from	3. Social > 3.6 Socioeconomic Contributions > 3.6.2 2022 Performance, p.83				
incentivize local	particular groups					
procurement Corporate Governance and	A Ducinose Ethics					
GRI 3: Material Topics	3-3 Management of material topics	4. Governance > 4.1 Corporate Governance & Business Ethics > 4.1.1 Our approach, p.92				
2021	3-3 Management of material topics	Further details on Calibre's risks factors are established in our Management Discussion & Analysis, Years				
2021		Ended December 31, 2022 and 2021, pg.21 and under the Company's SEDAR profile.				
GRI 205: Anti-corruption	205-1 Operations assessed for risks	4. Governance > 4.1 Corporate Governance & Business Ethics > 4.1.2 2022 Performance > Key Results, p.97				
2016	related to corruption	ESG Performance Data Tables > Corporate Governance and Business Ethics > Operations assessed for risk				
	i i	related to corruption				
		Two out of three sites (e.g. El Limon Complex and La Libertad Complex) assessed for risks related to				
		corruption.				
GRI 205: Anti-corruption	205-2 Communications and training	ESG Performance Data Tables > Corporate Governance and Business Ethics > Communications and training				
2016	about anti-corruption policies and	on anti-corruption policies and procedures				
	procedures					
GRI 205: Anti-corruption	205-3 Confirmed incidents of corruption	Zero confirmed incident of corruption brought against the organization or its employees during the				
2016 GRI 405: Diversity and	and actions taken 405-1 Diversity of governance bodies	reporting period.  4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.2 2022 Performance, p.96				
Equal Opportunity 2016	and employees	ESG Performance Data Tables > Corporate Governance and Business Ethics > 4.1.2 2022 Performance, p.96				
Equal Opportunity 2010	and employees	composition				
		11% of individuals within the Board are women; 11% are 30-50yo, 89% over 50yo.				
SASB Business Ethics &	EM-MM-510a.2 Production in countries	Calibre's net production from activities located in Nicaragua (rank 167/180 in 2022) was 180,490oz gold				
Transparency	that have the 20 lowest rankings in	produced from 1,615,039t of ore milled, resulting in 180,875oz gold sold.				
	Transparency International's Corruption					
	Perception Index					
SDG 16: Peace, Justice	16.4.1 Total value of inward and	Calibre does not participate in any activity or transaction that either directly generates illicit income for an				
and Strong Institutions	outward illicit financial flows	actor during a productive or nonproductive illicit activity, or that is performed in the context of the illicit				
CDC 4C Decree Lealing	46.5.2.8	production of goods and services.				
SDG 16: Peace, Justice and Strong Institutions	16.5.2 Proportion of businesses that had at least one contact with a public official	Zero. Calibre did not have any contact with a public official, nor did it pay a bribe to a public official or was asked for a bribe by those public officials during the reporting period.				
and strong institutions	and that paid a bribe to a public official,	asked for a bribe by triose public officials during the reporting period.				
	or were asked for a bribe by those public					
	officials during the previous 12 months					
LPRM 400: Local	402: Anti-corruption policy	ESG Performance Data Tables > Corporate Governance and Business Ethics > Communications and training				
procurement due	· · · ·	on anti-corruption policies and procedures				
diligence						
Tax Transparency						
GRI 207: Tax 2019	207-1 Approach to tax	4. Governance > 4.2 Tax Transparency > 4.2.1 Our Approach, p.100				
GRI 207: Tax 2019	207-2 Tax governance, control, and risk	4. Governance > 4.2 Tax Transparency > 4.2.1 Our Approach, p.100				
	management					
GRI 207: Tax 2019	207-3 Stakeholder engagement and	4. Governance > 4.2 Tax Transparency > 4.2.1 Our Approach, p.100				
GRI 207: Tax 2019	management of concerns related to tax	4. Governance > 4.2 Tax Transparency > 4.2.1 Our Approach > Table 14		-		
GKI 207: 18X 2019	207-4 Country-by-country reporting	4. Governance > 4.2 Tax Transparency > 4.2.1 Our Approach > Table 14  ESG Performance Data Tables > Tax Transparency > Country-by-country reporting				
		Corporate income taxes of \$10.66M in Nicaragua and \$1.48M paid during the reporting				
	I .	corporate meaning taxes of \$10.0000 in initial agua and \$1.4000 paid during the reporting period.			1	

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD
Responsible Procurement						REF. NO
GRI 3: Material Topics 2021	3-3 Management of material topics	4. Governance > 4.3 Responsible Procurement > 4.3.1 Our Approach, p.102				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4. Governance > 4.3 Responsible Procurement > 4.3.2 2022 Performance, p.104 ESG Performance Data Tables > Responsible Procurement > New suppliers that were screened using environmental and social criteria 269 out of 272 (99%) of new suppliers screened using environmental criteria.				
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	4. Governance > 4.3 Responsible Procurement > 4.3.2 2022 Performance, p.104 ESG Performance Data Tables > Responsible Procurement > Negative environmental or social impacts in the supply chain and actions taken Zero suppliers identified as having significant actual and potential negative environmental impacts.				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	We observed no evidence to suggest that Calibre's suppliers' workers right to exercise freedom of association or collective bargaining was at risk during the reporting period as it is a right established by national law.				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4. Governance > 4.3 Responsible Procurement > 4.3.2 2022 Performance, p.104 ESG Performance Data Tables > Responsible Procurement > New suppliers that were screened using environmental and social criteria 269 out of 272 (99%) of new suppliers screened using social criteria.				
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	4. Governance > 4.3 Responsible Procurement > 4.3.2 2022 Performance, p.104 ESG Performance Data Tables > Responsible Procurement > Negative environmental or social impacts in the supply chain and actions taken Zero suppliers identified as having significant actual and potential negative social impacts.				
SASB Business Ethics & Transparency	EM-MM-510a.1 Description of the management system for prevention of corruption and bribery throughout the value chain	4. Governance > 4.3 Responsible Procurement > 4.3.1 Our Approach, p.102				
LPRM 200: Procurement systems	204: Procurement process	4. Governance > 4.3 Responsible Procurement > 4.3.1 Our Approach, p.102				
LPRM 400: Local procurement due diligence	401: Due diligence processes	4. Governance > 4.3 Responsible Procurement > 4.3.1 Our Approach > Topic and Risk Management, p.102				
LPRM 400: Local procurement due diligence	402: Anti-corruption policy in procurement processes and suppliers	4. Governance > 4.3 Responsible Procurement > 4.3.2 2022 Performance, p.104 ESG Performance Data Tables > Responsible Procurement > Anti-corruption policy in procurement processes and suppliers				
LPRM 400: Local procurement due diligence	403: Training and guidance for suppliers	4. Governance > 4.3 Responsible Procurement > 4.3.2 2022 Performance, p.104 ESG Performance Data Tables > Responsible Procurement > Training and guidance for suppliers				
Security Practices GRI 3: Material Topics 2021	3-3 Management of material topics	4. Governance > 4.3 Security Practices > 4.3.1 Our Approach, p.106				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	4. Governance > 4.3 Security Practices > 4.3.2 2022 Performance, p.107  ESG Performance Data Tables > Security Practices > Security personnel trained in human rights policies or procedures  245 out of 277 (88%) of security guards received formal training on the VPSHRs				
SASB Security, Human Rights & Rights of Indigenous Peoples	EM-MM-210a.1 Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Following the WGC's Conflict Free Gold Standard, we used the Conflict Barometer produced by the Heidelberg Institute for International Conflict Research as the primary reference source for determining if we are working in a "conflict-affected or high-risk" area or country (e.g. Areas should be considered				

GRI STANDARD/ OTHER	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR
SOURCE			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	STANDARD REF. NO
		'conflict-affected or high-risk' if they are currently ranked, according to the Conflict Barometer, as 5 (war) or 4 (limited war) or have been at any stage during the previous two calendar years).  Nicaragua and the U.S. were mapped as "Conflict intensity 3- Violent crisis" (e.g., violent conflicts, medium intensity) in the Conflict Barometer 2021. As a result, we concluded Calibre does not have reserves in or near areas of active conflicts.				
SDG 16: Peace, Justice	16.1.2 Conflict-related death per	Zero conflict-related deaths reported from Calibre sites/activities.				
and Strong Institutions	100,000 population, by sex, age and	7 homicides per 100,000 inhabitants in Nicaragua reported in 2021 (latest <u>available report</u> ) by the National				
	cause	Police.				
SDG 16: Peace, Justice	16.3.1 Proportion of victims of violence	Zero cases of violence related to Calibre sites/activities reported to competent authorities or via other				
and Strong Institutions	in the previous 12 months who reported	conflict resolution mechanism during the reporting period.				
	their victimization to competent	45 injuries per 100,000 inhabitants in Nicaragua reported in 2021 (latest <u>available report</u> ) by the National				
	authorities or other officially recognized	Police.				
	conflict resolution mechanisms					
SDG 4: Quality Education	4.7.1 Extent to which global citizenship	In 2022, two global citizenship education (GCED) and education for sustainable development (ESD) themes				
	education and education for sustainable	(human rights and peace and non-violence) were mainstreamed through Calibre's training plan at both				
	development, including gender equality	Limon and Libertad complexes and applied by educating 68% of our employees on our Human Rights				
	and human rights, are mainstreamed at	Standard (786/1,157) and 88% of our security guards on the Voluntary Principles on Security and Human				
	all level in national education policies,	Rights (245/277).				
	curricula, teacher education and student					
	assessment					

Topics in the applicable GRI Sector Standards determined as not material: N/A