Extractive Sect	or Transp	parency Me	easures	Act - Annı	ual Report	
Reporting Entity Name			OR	LA MINING LTD.		
Reporting Year	From	1/1/2022	To:	12/31/2022	Date submitted	2023-05-24
Reporting Entity ESTMA Identification Number	E640923		<ul><li>Original Sul</li><li>Amended R</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	Morin		Date	2023-05-24
Position Title		Chief Finan	cial Officer			

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

Reporting Year	From:	1/1/2022	10:	12/31/2022		
Reporting Entity Name			ORLA MINING LTD.		<b>Currency of the Report</b>	CAE
Reporting Entity ESTMA			E640923			

Identification Number

Subsidiary Reporting Entities (if necessary)

## Payments by Payee

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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>
PANAMA	GOVERNMENT OF PANAMA	NATIONAL TREASURY OF PANAMA	78,100		129,900	-	-	-	-	208,000	Social security and retirement taxes
MEXICO	GOVERNMENT OF MEXICO	MEXICAN SOCIAL SECURITY INSTITUTE	625,300	-	-	-	-	-	-	625,300	Social security and retirement taxes
MEXICO	GOVERNMENT OF MEXICO	INSTITUTE OF THE NATIONAL WORKERS HOUSING FUND	204,200	-	-	-	-	-	-		Payroll taxes related to housing
MEXICO	STATE OF ZACATECAS	MINISTRY OF FINANCE	498,300	-	-	-	-	-	-	498,300	State taxes on payroll \$207 and Ecological taxes \$291
MEXICO	MUNICIPALITY OF MAZAPIL	MINISTRY OF FINANCE	242,000	-	-	-	-	-	-		Property taxes
MEXICO	GOVERNMENT OF MEXICO	TAX ADMINISTRATION SERVICE (SAT)	-	-	3,434,800	-	-	-	-		Annual fees for mining concession
UNITED STATES OF AMERICA	GOVERNMENT OF UNITED STATES OF AMERICA	BUREAU OF LAND MANAGEMENT	-	-	347,600	-	-	-	-	347,600	Annual fees for mining claims and Environmental Impact Statement processing cost recovery fee

Additional Notes:

Payments in Mexico were made in MXN and converted to CAD using the average rate for the year ended December 31, 2022, where 1 CAD = 15.4393 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, 2022, where 1 CAD = 0.7680 USD.

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	1/1/2022	10:	12/31/2022		
Reporting Entity Name			ORLA MINING LTD.		<b>Currency of the Report</b>	CAD

Reporting Entity ESTMA
Identification Number

E640923

## **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	78,100		129,900		-	-	-	208,000	
MEXICO	CAMINO ROJO	1,569,800	-	3,434,800	-	-	-	-	5,004,600	
UNITED STATES OF AMERICA	SOUTH RAILROAD	-	-	241,700	-	-	-	-	241,700	
UNITED STATES OF AMERICA	MONITOR GOLD	-	-	105,900	-	-	-	-	105,900	

Additional Notes<sup>3</sup>:

Subsidiary Reporting Entities (if

necessary)

Payments in Mexico were made in MXN and converted to CAD using the average rate for the year ended December 31, 2022, where 1 CAD = 15.4393 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, 2022, where 1 CAD = 0.7680 USD.