

## Data Entry Tab - can be hidden in XLSX format if entity does not want to include it in published 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	GR Silver Mining Ltd.	Enter the full legal name of the Reporting Entity.	
ESTMA ID Number	E754183	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.	
Reporting Year	Start	2025-01-01	Enter the exact date of the start of the Reporting Entity's financial year as YYYY-MM-DD.
	End	2025-12-31	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 rationale 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.
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### 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	2026-05-06	Enter the date the report is submitted to NRCAN in the format YYYY-MM-DD.

Original Submission  Amended Report

Link to the Report	<a href="https://grsilvermining.com/investors/estma-reports/">https://grsilvermining.com/investors/estma-reports/</a>	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.
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### 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: <a href="https://natural-resources.canada.ca/minerals-mining/services-mining-industry/extractive-sector-transparency/substitution-determinations">https://natural-resources.canada.ca/minerals-mining/services-mining-industry/extractive-sector-transparency/substitution-determinations</a>
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### 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].
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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.
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Full Name of Director or Officer of Reporting Entity:	Robert Payment	Note: A physical signature is not required.
Position Title:	CFO	Attestor must be a Director or an Officer of the Reporting Entity.
Date:	2026-05-06	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

<b>Reporting Entity Name</b>	GR Silver Mining Ltd.			<b>Reporting Entities May Insert Their Brand/Logo here</b>
<b>Reporting Year</b>	<b>From</b>	2025-01-01	<b>To:</b> 2025-12-31	
<b>Reporting Entity ESTMA Identification Number</b>	E754183	<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report		
<b>Other Subsidiaries Included</b> (optional field)				
<b>Not Consolidated</b>				
<b>Not Substituted</b>				
<b>Attestation by Reporting Entity</b>	<p><i>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.</i></p>			
<b>Full Name of Director or Officer of Reporting Entity</b>	Robert Payment		<b>Date</b>	2026-05-06
<b>Position Title</b>	CFO			





## Extractive Sector Transparency Measures Act - Annual Report

<b>Reporting Year</b>	<b>From:</b> 2025-01-01	<b>To:</b> 2025-12-31	
<b>Reporting Entity Name</b>	GR Silver Mining Ltd.		<b>Currency of the Report</b> CAD
<b>Reporting Entity ESTMA Identification Number</b>	E754183		
<b>Subsidiary Reporting Entities (if necessary)</b>			

### 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>

**Additional Notes<sup>3</sup>:**