

GRI Context Index in Accordance

Statement of use	Calibre Mining Corp. has reported in accordance with the GRI Standards for the period January 1, to December 31, 2023.
GRI 1 used	GRI 1: Foundations 2021
Applicable GRI Sector Standard(s)	GRI 14: Mining Sector 2024

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General Disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	Calibre Mining Corp. is incorporated under the Business Corporations Act (British Columbia) (“BCBCA”), is listed on the TSX and OTCQX under the symbols “CXB” and “CXBMF” and operates in the United States and Nicaragua. Further organizational details, including the corporate chart of Calibre’s material subsidiaries, together with the jurisdiction of incorporation of each company and the percentage of voting securities beneficially owned, controlled or directed, are listed in our AIF for Dec 2023 and under the Company’s SEDAR profile.				
	2-2 Entities included in the organization’s sustainability reporting	1. Overview > 1.2 About this Report ESG Databook > Overview > Entities included in the organization’s sustainability reporting This report focuses on the material properties of the Company, as identified in our AIF for Dec 2023 , “Material Properties”: the El Limon Complex, the La Libertad Complex, and the Pan Mine, all 100% owned.				
	2-3 Reporting period, frequency and contact point	1. Overview > 1.2 About this Report The time period covered by the reported information is 1 January 2023 to 31 December 2023. We produce sustainability reports on an annual basis. Contact point: calibre@calibremining.com .				
	2-4 Restatements of information	<ul style="list-style-type: none"> - Employees (GRI 2-7). Data for 2021 by age group corrected due to misplaced information. - Workers who are not employees (GRI 2-8). Sum for national, non-local FY2022 corrected. - Direct economic value generated and distributed (GRI 201-1). Economic value retained FY2020-2022 corrected. - Proportion of spending on local supplier (GRI 204-1) & Local procurement spending by category (LPRM-300). Restatement of information FY2022-2020 due to miscalculations. - Communication and training about anti-corruption policies and procedures (GRI 205-2). Restatement of information for employees to which policies have been communicated to. Correct calculation included for 2022. - Water consumption (GRI 303-5). Data on water used for La Libertad FY2021 corrected due to mistake on calculation formula. - Waste diverted from disposal (GRI 306-4). Information corrected due to mistake on calculation formula. - Tailings storage facility inventory table (SASB EM-MM-540a.1). Due to incorrect measurement used, the 2022 Report indicates a Maximum permitted storage capacity of 3,231,000t for La Esperanza TSF and 				

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		<p>4,500,000t for San Jose TSF. Correct data should have been 24,500,000t and 5,507,000t respectively. Likewise, Tailings stored for La Esperanza should have been 22,310,100t and 5,380,000t for San Jose.</p> <ul style="list-style-type: none"> - New employee hires and employee turnover (GRI 401-1). Information corrected FY2022 on Nicaraguan data and FY2021 on male/female data. Corrected number included. - Worker training on occupational health and safety (GRI 403-5). Number of hours of training provided corrected to reflect improvements in historic data registry. - Locations of operations where conflicts or violations of land and resources rights occurred (GRI 14.12.3). Number of households and individuals for the Cebadilla Resettlement at Mina El Limon corrected. 				
	2-5 External assurance	This report has not been externally assured.				
	2-6 Activities, value chain and other business relationships	<p>1. Overview > 1.4 Company Profile, & 1.6 Calibre Value Chain 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 AIF for Dec 2023 and under the Company's SEDAR profile.</p>				
	2-7 Employees	<p>3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance ESG Databook > Labour Rights > Employees 1,322 total employees by year-end 2023. Numbers are reported in head count.</p>				14.9.6
	2-8 Workers who are not employees	<p>3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance ESG Databook > Labour Rights > Workers who are not employees 2,932 contractors.</p>				
	2-9 Governance structure and composition	<p>4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach 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 April 26, 2023 and under the Company's SEDAR profile.</p>				
	2-10 Nomination and selection of the highest governance body	<p>Our Corporate Governance and Nominating Committee Mandate can be found on our Corporate 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 April 26, 2023 and under the Company's SEDAR profile.</p>				

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	2-11 Chair of the highest governance body	The chair of the Board of Directors is not a senior executive in the organization. The Board has developed written position descriptions for the Chair of the Board as well as for the chairs of each of the Board 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 body in overseeing the management of impacts	1. Overview > 1.8 Our Approach to Stakeholder Engagement 4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach Sustainability matters are reported during quarterly meetings of the SHEST Committee through the 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				
	2-14 Role of the highest governance body in sustainability reporting	1. Overview > 1.2 About our Report 4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach 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 Team 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 Code of Business Conduct and Ethics . 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 Notice of Annual General Meeting and Information Circular of April 26, 2023 , and under the Company's SEDAR profile.				
	2-16 Communication of critical concerns	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach Four concerns raised through the whistleblower hotline in 2023; no concerns were critical during the reporting period.				
	2-17 Collective knowledge of the highest governance body	Measures to advance collective knowledge of our Board are included in our Board of Directors Mandate, which forms part of our Corporate Governance Policies and Procedures Manual .				

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	2-18 Evaluation of the performance of the highest governance body	The processes for evaluating the Board's performance are included in our Corporate Governance and Nominating Committee Mandate, which forms part of our Corporate Governance Policies and Procedures Manual .				
	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 Corporate Governance Policies and Procedures Manual . Information relating to directors' and officers' remuneration is contained in Notice of Annual General Meeting and Information Circular of April 26, 2023 and under the Company's SEDAR profile.				
	2-21 Annual total compensation ratio	- Annual total compensation ratio for Board members of 11.20% and of 2.40% for Senior Executives. - Change in the annual total compensation ratio: 0.00% 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 2023, the following types of compensation were considered: salary, seniority, bonus, STIP, food subsidy, basic food basket subsidy and basic services subsidy. Additional information relating to directors' and officers' remuneration is contained in Notice of Annual General Meeting and Information Circular of April 26, 2023 and under the Company's SEDAR profile.				
	2-22 Statement on sustainable development strategy	1. Overview > 1.3 Leadership Insights and 1.7 Our Approach to Sustainability				
	2-23 Policy commitments	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach				
	2-24 Embedding policy commitments	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach Also included within each material topic.				
	2-25 Processes to remediate negative impacts	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach 3. Social > 3.1 Labour Rights > 3.3.1 Our Approach 3. Social > 3.3 Rights of Communities and Indigenous Peoples > 3.3.1 Our Approach				
	2-26 Mechanisms for seeking advice and raising concerns	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our Approach ESG Databook > Corporate Governance and Business Ethics > Mechanisms for seeking advice and raising concerns				

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	2-27 Compliance with laws and regulations	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.1 Our approach 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 > 1.5 Commitments and Memberships ESG Databook > Overview > Memberships and associations				
	2-29 Approach to stakeholder engagement	1. Overview > 1.8 Our Approach to Stakeholder Engagement ESG Databook > Overview > Approach to stakeholder engagement				
	2-30 Collective bargaining agreements	3. Social > 3.1 Labour Rights > 3.1.1 Our Approach & 3.1.2 2023 Performance ESG Databook > Labour Rights > Collective bargaining agreements 60% of employees are covered by collective bargaining agreements.				
SASB Metals & Mining	EM-MM-000.A Production of (1) metal ores and (2) finished metal products	1. Overview > 1.4 Company Profile ESG Databook > Overview > Production of metal ores and finished metal products 6,665,517t ore milled/placed on leach pad, 283,494oz gold produced.				
Supply chain	101: Context	1. Overview > 1.6 Calibre Value Chain				
LPRM 300: Local procurement spending by category	301: Categorizing suppliers	1. Overview > 1.2 About this Report ESG Databook > Responsible Procurement > Local procurement spending by category				
SDG 12: Responsible Consumption and Production	12.6.1 Number of companies publishing sustainability reports	Calibre has published annual sustainability reports since year 2020. To view all published documents, visit our website at https://www.calibremining.com/esg/overview/				
MATERIAL TOPICS						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1. Overview > 1.9 Understanding our Impacts				

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GRI 3: Material Topics 2021	3-2 List of material topics	1. Overview > 1.9 Understanding our Impacts ESG Databook > Overview > List of material topics				
ENVIRONMENT AND BIODIVERSITY MANAGEMENT						
GRI 3: Material Topics 2021	3-3 Management of material topics	2. Environment > 2.1 Environment and Biodiversity Management > 2.1.1 Our Approach ESG Databook > Environment and Biodiversity Management > Management of material topic				14.3.1; 14.4.1
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	2. Environment > 2.1 Environment and Biodiversity Management > 2.1.1 Our Approach ESG Databook > Environment and Biodiversity Management > Management of material topic				14.4.2
GRI 101: Biodiversity 2024	101-2 Management of biodiversity impacts	2. Environment > 2.1 Environment and Biodiversity Management > 2.1.1 Our Approach ESG Databook > Environment and Biodiversity Management > Management of biodiversity impacts				14.4.3
GRI 101: Biodiversity 2024	101-4 Identification of biodiversity impacts	2. Environment > 2.1 Environment and Biodiversity Management ESG Databook > Environment and Biodiversity Management > Identification of biodiversity impacts				14.4.4
GRI 101: Biodiversity 2024	101-5 Locations with biodiversity impacts	2. Environment > 2.1 Environment and Biodiversity Management > 2.1.2 2023 Performance ESG Databook > Environment and Biodiversity Management > Locations with biodiversity impacts	Disclosure omitted for the company's supply chain.	Information unavailable / incomplete	New disclosure, data to be constructed	14.4.5
GRI 101: Biodiversity 2024	101-6 Direct drivers of biodiversity loss	2. Environment > 2.1 Environment and Biodiversity Management > 2.1.2 2023 Performance ESG Databook > Environment and Biodiversity Management > Direct drivers of biodiversity loss	Disclosure omitted for the company's supply chain. Disclosures 101-6-a-ii and 101-6-c for Nicaraguan assets.	Information unavailable / incomplete	New disclosure, data to be constructed	14.4.6
GRI 101: Biodiversity 2024	101-7 Changes to the state of biodiversity	2. Environment > 2.1 Environment and Biodiversity Management > 2.1.2 2023 Performance ESG Databook > Environment and Biodiversity Management > Changes to the state of biodiversity	Disclosure omitted for Nicaraguan assets.	Information unavailable / incomplete	New disclosure, data to be constructed	14.4.7
GRI 101: Biodiversity 2024	101-8 Ecosystem services	2. Environment > 2.1 Environment and Biodiversity Management ESG Databook > Environment and Biodiversity Management > Ecosystem services				14.4.8

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GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (Sox), and other significant air emissions	ESG Databook > Environment and Biodiversity Management > Direct drivers of biodiversity loss Data for Pan Mine: CO: 145.6, NOx:151, SOx: 0.2, PM10:25.5, Hg: 0.00122, Pb: 0, VOCs: 27.4	Disclosure omitted for Nicaraguan assets.	Information unavailable / incomplete	Data under construction	14.3.2
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)	ESG Databook > Environment and Biodiversity Management > Direct drivers of biodiversity loss Data for Pan Mine: CO: 145.6, NOx:151, SOx: 0.2, PM10:25.5, Hg: 0.00122, Pb: 0, VOCs: 27.4	Disclosure omitted for Nicaraguan assets.	Information unavailable / incomplete	Data under construction	
SASB Biodiversity Impacts	EM-MM-160a.1 Description of environmental management policies and practices for active sites	2. Environment > 2. 1 Environmental Management > 2.1.1 Our Approach ESG Databook > Environment and Biodiversity Management > Management of material topic				
SASB Biodiversity Impacts	EM-MM-160a.3 Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	2. Environment > 2. 1 Environmental Management > 2.1.2 2023 Performance ESG Databook > Environmental Management > Percentage of proved and probable reserves in or near sites with protected conservation status or endangered species habitat No activities nor proved or probable reserves in or adjacent to protected areas and/or areas of high biodiversity value outside protected areas. At Pan, as there is presence of three IUCN Red List species (1 near threatened, 2 least concern), Calibre implements a comprehensive on-site mitigation plan, administrated by both the BLM and the Nevada Department of Wildlife.				
SDG 15: Life on Land	15.3.1 Proportion of land that is degraded over total land area	2. Environment > 2.1 Environment and Biodiversity Management > 2.1.2 2023 Performance ESG Databook > Environment and Biodiversity Management > Proportion of land that is disturbed over total land area 1,575ha of area disturbed and not yet rehabilitated				
WATER AND EFFLUENTS						
GRI 3: Material Topics 2021	3-3 Management of material topics	2. Environment > 2.2 Water and Effluents > 2.2.1 Our Approach ESG Databook > Water and Effluents > Management of material topic				14.7.1
GRI 303: Water and Effluents 2018	Management approach 303-1 Interactions with water as shared resource	2. Environment > 2.2 Water and Effluents > 2.2.1 Our Approach ESG Databook > Water and Effluents > Interactions with water as shared resource				14.7.2

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GRI 303: Water and Effluents 2018	Management approach 303-2 Management of water discharge-related impacts	As national legislations are robust enough at both jurisdictions where Calibre operates, no minimum standard (those that go beyond regulatory requirements) has been set for controlling the quality of effluent discharge.				14.7.3
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	2. Environment > 2.2 Water and Effluents > 2.2.2 2023 Performance ESG Databook > Water and Effluents > Water withdrawal 3,528ML total water withdrawn				14.7.4
GRI 303: Water and Effluents 2018	303-4 Water discharge	2. Environment > 2.2 Water and Effluents > 2.2.2 2023 Performance ESG Databook > Water and Effluents > Water discharge 2,872ML total water discharged.				14.7.5
GRI 303: Water and Effluents 2018	303-5 Water consumption	2. Environment > 2.2 Water and Effluents > 2.2.2 2023 Performance ESG Databook > Water and Effluents > Water consumption 3,527ML total water consumed.				14.7.6
SASB Water Management	EM-MM-140a.1 (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	2. Environment > 2.2 Water and Effluents > 2.2.2 2023 Performance ESG Databook > Water and Effluents > Water withdrawal ESG Databook > Water and Effluents > Water consumption ESG Databook > Water and Effluents > Regions with high or extremely high baseline water stress 3,528ML total water withdrawn; in regions with high or extremely high baseline water stress based on the WRI's Water Risk Aqueduct Tool. 3,527ML total water consumed; 0% in regions with high or extremely high baseline water stress based on the WRI's Water Risk Aqueduct Tool.				
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 Effluents > 2.2.2 2023 Performance ESG Databook > Water and Effluents > Number of incidents of non-compliance associated with water quality permits, standards, and regulations Zero significant incidents of non-compliance associated with water quality permits or regulations during the reporting period. However, the Libertad Complex received two non-material fines from the National Water Authority due to failure to discharge on time and delayed report delivery. Both issues were immediately corrected and no further action was required.				
SASB Biodiversity Impacts	EM-MM-160a.2 Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated,	2. Environment > 2.2 Water and Effluents > 2.2.2 2023 Performance ESG Databook > Water and Effluents > Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation				

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	and (3) under treatment or remediation	Zero. Acid rock drainage (ARD) does not occur at any of our mine sites. The nature of the low-sulphidation epithermal deposits being mined, along with the natural buffering capacity of the host rock, limits the possibility of ARD.				
SDG 6: Clean water and Sanitation	6.3.1 Proportion of domestic and industrial wastewater flows safely treated	2. Environment > 2.2 Water and Effluents > 2.2.2 2023 Performance ESG Databook > Water and Effluents > Proportion of domestic and industrial wastewater flows safely treated (at mine site) and proportion of bodies of water with good ambient water quality (at water discharge points) 100% of our industrial wastewater flows released to the surrounding environment (2,872ML water discharged in 2023) are safely treated; and therefore, making sure we discharge good ambient water quality				
SDG 6: Clean water and Sanitation	6.3.2 Proportion of bodies of water with good ambient water quality	2. Environment > 2.2 Water and Effluents > 2.2.2 2023 Performance ESG Databook > Water and Effluents > Proportion of domestic and industrial wastewater flows safely treated (at mine site) and proportion of bodies of water with good ambient water quality (at water discharge points) 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				
SDG 6: Clean water and Sanitation	6.4.1 Change in water-use efficiency over time	2. Environment > 2.2 Water and Effluents > 2.2.2 2023 Performance ESG Databook > Water and Effluents > Change in water-use efficiency over time Third consecutive year of decrease in water intensity (ML water withdrawn per ounces of gold produced), from 0.014 in 2022 to 0.012 in 2023, an 11% interannual reduction.				
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 ESG Databook > Waste and Materials > Management of material topic				14.5.1
GRI 306: Waste 2020	Management approach 306-1 Waste generation and significant waste-related impacts	2. Environment > 2.3 Waste and Materials > 2.3.1 Our Approach ESG Databook > Waste and Materials > Waste generation and significant waste- related impacts				14.5.2
GRI 306: Waste 2020	Management approach 306-2 Management of significant waste-related impacts	2. Environment > 2.3 Waste and Materials > 2.3.1 Our Approach ESG Databook > Waste and Materials > Management of significant waste-related impacts				14.5.3
GRI 306: Effluents and Waste 2016	306-3 Significant spills	2. Environment > 2.3 Waste and Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Waste generation and significant waste- related impacts				14.15.2

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GRI 306: Waste 2020	306-3 Waste generated	2. Environment > 2.3 Waste and Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Non-mineral waste generated 1,947t waste generated				14.5.4
GRI 306: Waste 2020	306-4 Waste diverted from disposal	2. Environment > 2.3 Waste and Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Non-mineral waste diverted from disposal 656t waste diverted from disposal				14.5.5
GRI 306: Waste 2020	306-5 Waste directed to disposal	2. Environment > 2.3 Waste and Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Non-mineral waste directed to disposal 1,290t waste directed to disposal				14.5.6
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 2023 Performance ESG Databook > Waste and Materials > Non-mineral waste generated 1,947t of non-mineral waste generated				
SASB Waste & Hazardous Materials Management	EM-MM-150a.5. Total weight of tailings produced	2. Environment > 2.3 Waste and Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Mineral-waste generated 2,309,528t of tailings generated				
SASB Waste & Hazardous Materials Management	EM-MM-150a.6. Total weight of waste rock generated	2. Environment > 2.3 Waste and Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Mineral-waste generated 28,239,478t of waste rock generated				
SASB Waste & Hazardous Materials Management	EM-MM-150a.7. Total weight of hazardous waste generated	2. Environment > 2.3 Waste and Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Waste generated 694t of hazardous waste generated				
SASB Waste & Hazardous Materials Management	EM-MM-150a.8. Total weight of hazardous waste recycled	2. Environment > 2.3 Waste and Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Waste diverted from disposal 122t of hazardous waste recycled				
SASB Waste & Hazardous Materials Management	EM-MM-150a.9. Number of significant incidents	2. Environment > 2.3 Waste and Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Waste generation and significant waste- related impacts One significant event associated with hazardous materials and waste management.				

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	associated with hazardous materials and waste management	On May 12, 2023, during a pumping test from the "Crimea" TSF to the surge pond at the Libertad Mine, a leak was detected towards an emergency pool that eventually discharged into the environment (~6.7 mt3). After the leak was detected, the pumps were immediately turned off and an investigation initiated, resulting in the detection of a failure in a valve, which was replaced. Relevant authorities were notified, a remediation plan was established, and additional controls were installed to prevent this event from reoccurring. Ex-post monitoring results showed that no animals or people were affected, and there are no anticipated long-term adverse impacts on the environment				
SASB Waste & Hazardous Materials Management	EM-MM-150a.10. Description of waste and hazardous materials management policies and procedures for active and inactive operations	2. Environment > 2.3 Waste and Materials > 2.3.1 Our Approach ESG Databook > Waste and Materials > Management of material topic				
SASB Tailings Storage Facilities Management	EM-MM-540a.1 Tailings storage facility inventory table: (1) facility name, (2) 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	2. Environment > 2.3 Waste & Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Tailings storage facility inventory table				14.6.2; 14.6.3
SASB Tailings Storage Facilities Management	EM-MM-540a.2 Summary of tailings management systems and governance structure used to monitor and maintain stability of tailings storage facilities	2. Environment > 2.3 Waste & Materials > 2.3.1 Our Approach ESG Databook > Waste and Materials > Management of material topic				
SASB Tailings Storage Facilities Management	EM-MM-540a.3. Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	2. Environment > 2.3 Waste & Materials > 2.3.1 Our Approach ESG Databook > Waste and Materials > Management of material topic				

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
SDG 12: Responsible Consumption and Production	12.4.2 (a) Hazardous waste generated; and (b) proportion of hazardous waste treated, by type of treatment	2. Environment > 2.3 Waste & Materials > 2.3.2 2023 Performance ESG Databook > Waste and Materials > Waste generated 694t of hazardous waste generated; 100% safely treated: 20% (139t) was diverted from disposal (122t; 18% recycled), and 80% (555t) was directed to disposal (12t, 2% landfilling, 543t, 78% to other disposal operations)				
SDG 12: Responsible Consumption and Production	12.5.1 Tons of material recycled	2. Environment > 2.3 Waste & Materials > 2.3.2 2023 Performance 639t of waste recycled in 2023				
GHG EMISSIONS						
GRI 3: Material Topics 2021	3-3 Management of material topics	2. Environment > 2.4 GHG Emissions > 2.4.1 Our Approach ESG Databook > GHG Emissions > Management of material topic				14.1.1, 14.2.1
GI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	2. Environment > 2.4 GHG Emissions > 2.4.1 Our Approach ESG Databook > GHG Emissions > Financial implications and other risks and opportunities due to climate change				14.2.2
GRI 302 Energy 2016	302-1 Energy consumption within the organization	2. Environment > 2.4 GHG Emissions > 2.4.2 2023 Performance ESG Databook > GHG Emissions > Energy consumption within the organization 2,135,177 GJ of energy consumed in 2023				14.1.2
GRI 302: Energy 2016	302-2 Energy consumption outside of the organization		Disclosure omitted.	Information unavailable / incomplete	Data not available	14.1.3
GRI 302 Energy 2016	302-3 Energy intensity	2. Environment > 2.4 GHG Emissions > 2.4.2 2023 Performance ESG Databook > GHG Emissions > Energy intensity Energy intensity of 7.53 (GJ/oz gold produced)				14.1.4
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2. Environment > 2.4 GHG Emissions > 2.4.2 2023 Performance ESG Databook > GHG Emissions > Direct (Scope 1) GHG emissions 123,216 tCO ₂ e of Scope 1 emissions				14.1.5

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	2. Environment > 2.4 GHG Emissions > 2.4.2 2023 Performance ESG Databook > GHG Emissions > Energy indirect (Scope 2) GHG emissions 2,231 tCO2e of market-based Scope 2 emissions				14.1.6
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions		Disclosure omitted.	Information unavailable / incomplete	Data not available	14.1.7
GRI 305: Emissions 2016	305-4 GHG emissions intensity	2. Environment > 2.4 GHG Emissions > 2.4.2 2023 Performance ESG Databook > GHG Emissions > GHG emissions intensity 0.44 GHG emissions intensity ratio (tCO-e/oz gold produced)				14.1.8
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	Negligible GHG emissions reduced as a direct result of reduction initiatives, in tCO2-e.				14.1.9
SASB Greenhouse Gas Emissions	EM-MM-110a.1 Gross global Scope 1 emissions, percentage covered under emissions- limiting regulations	2. Environment > 2.4 GHG Emissions > 2.4.2 2023 Performance ESG Databook > GHG Emissions > Direct (Scope 1) GHG emissions 123,216 tCO2e of Scope 1 emissions	Missing: % covered under emissions-limiting regulations	Information unavailable/ incomplete	Data under construction	
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		Disclosure omitted.	Information unavailable / incomplete	Data under construction	
SASB Energy Management	EM-MM-130a.1 (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	2. Environment > 2.4 GHG Emissions > 2.4.2 2023 Performance ESG Databook > GHG Emissions > Energy consumption within the organization 2,135,177 GJ of energy consumed, 19% grid electricity, out of which 69% is from renewable sources				
SDG 7: Affordable and Clean Energy	7.2.1 Renewable energy share in the total final energy consumption	2. Environment > 2.4 GHG Emissions > 2.4.2 2023 Performance ESG Databook > GHG Emissions > Energy consumption within the organization 13% of energy consumed came from renewable sources				

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
SDG 13: Climate Action	13.2.2 Total greenhouse gas emissions per year	2 Environment > 2.4 GHG Emissions > 2.4.2 2023 Performance ESG Databook > GHG Emissions > Total greenhouse gas emissions per year (Scope 1 & Scope 2 Market-based) 125,447tCO2-e for 2023.				
LABOUR RIGHTS						
GRI 3: Material Topics 2021	3-3 Management of material topics	3. Social > 3.1 Labour Rights > 3.1.1 Our Approach ESG Databook > Labour Rights > Management of material topic				14.17.1; 14.18.1; 14.19.1; 14.20.1; 14.21.1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	3. Social > 3.1 Labour Rights > 3.1.1 Our Approach ESG Databook > Labour Rights > Ratios of standard entry level wage by gender compared to local minimum wage 1.00 ratio for Nicaragua and 2.76 for United States, regardless of gender				14.17.2
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance ESG Databook > Labour Rights > Proportion of senior management at sites hired from the local community 6% of senior management is national, local; and 35% national, non-local				14.9.6; 14.21.2
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance ESG Databook > Labour Rights > New employee hires and employee turnover 7% of our employees were new hires, our total turnover rate was 8%.				14.17.3
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 ESG Databook > Labour Rights > Benefits provided to full-time employees that are not provided to temporary or part-time employees				14.17.4
GRI 401: Employment 2016	401-3 Parental leave		Disclosure omitted.	Information unavailable / incomplete	Information under construction	14.17.5; 14.21.3

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
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.				14.17.6
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 2023 Performance ESG Databook > Labour Rights > Average hours of training per year per employee 13 average hours of training per employee provided during the reporting period	Average hours of training by employee category	Information unavailable / incomplete	Disaggregated information is not available.	14.17.7; 14.21.4
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs		Disclosure omitted.	Information unavailable / incomplete	Information under construction	14.17.8
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance ESG Databook > Labour Rights > Diversity of governance bodies and employees 16% employees are women, 96% are national, of whom 80% are from communities adjacent to or near our operations. 11% of the Board is female.				14.21.5
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 2023 Performance ESG Databook > Labour Rights > Ratio of basic salary and remuneration of women to men				14.21.6
GRI 406: Non-discrimination 2017	406-1 Incidents of discrimination and corrective actions taken	3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance ESG Databook > Labour Rights > Incidents of discrimination and corrective actions taken Zero incidents of discrimination registered during the reporting period.				14.21.7
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 4. Governance > 4.3 Responsible Procurement > 4.3.2 2023 Performance ESG Databook > Labour Rights > Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk ESG Databook > Responsible Procurement > Management of material topic 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.				14.20.2

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance 4. Governance > 4.3 Responsible Procurement > 4.3.2 2023 Performance ESG Databook > Labour Rights > Operations and suppliers at significant risk for incidents of child labour ESG Databook > Responsible Procurement > Management of material topic No evidence observed in which Calibre's operations or suppliers were at risk for incidents of child labour during the reporting period.				14.18.2
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance 4. Governance > 4.3 Responsible Procurement > 4.3.2 2023 Performance ESG Databook > Labour Rights > Operations and suppliers at significant risk for incidents of forced or compulsory labour ESG Databook > Responsible Procurement > Management of material topic No evidence observed in which Calibre's operations or suppliers were at risk for incidents of forced or compulsory labour during the reporting period.				14.19.2
SASB Metals & Mining	EM-MM-000.B Total number of employees, percentage contractors	3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance ESG Databook > Labour Rights > Total number of employees, percentage contractors At year-end 2023, Calibre had 4,254 workers (1,322 employees and 2,932 contractors). Contractors made up 69% of our workforce at year end 2023.				
SASB Labour Relations	EM-MM-310a.1 Percentage of active workforce covered under collective bargaining agreements, broken down by U.S and foreign employees	3. Social > 3.1 Labour Rights > 3.1.1 Our Approach & 3.1.2 2023 Performance ESG Databook > Labour Rights > Collective bargaining agreements 64% of Nicaraguan employees and 0% of U.S employees are covered by collective bargaining agreements.				
SASB Labour Relations	EM-MM-310a.2 Number and duration of strikes and lockouts	3. Social > 3.1 Labour Rights > 3.1.2 2023 Performance ESG Databook > Labour Rights > Number and duration of strikes and lockouts Zero work stoppages involving 1,000 or more workers lasting one full shift or longer occurred during the reporting period.				14.20.3
HEALTH AND SAFETY						
GRI 3: Material Topics 2021	3-3 Management of material topics	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach ESG Databook > H&S > Management of material topic				14.15.1; 14.16.1
GRI 403: Occupational Health and Safety 2018	Management approach 403-1 Occupational H&S management system	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach ESG Databook > H&S > Occupational health and safety management system				14.16.2

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 403: Occupational Health and Safety 2018	Management approach 403-2 Hazard identification, risk assessment, and incident investigation	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach ESG Databook > H&S > Hazard identification, risk assessment, and incident investigation				14.16.3
GRI 403: Occupational Health and Safety 2018	Management approach 403-3 Occupational health services	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach ESG Databook > H&S > Occupational health services				14.16.4
GRI 403: Occupational Health and Safety 2018	Management approach 403-4 Worker participation, consultation, and communication on occupational H&S	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach ESG Databook > H&S > Worker participation, consultation, and communication on occupational Health and safety				14.16.5
GRI 403: Occupational Health and Safety 2018	Management approach 403-5 Worker training on occupational H&S	3. Social > 3.2 Health and Safety > 3.2.2 2023 Performance ESG Databook > H&S > Worker participation, consultation, and communication on occupational health and safety Worker training on occupational health and safety 16 average hours of training provided to employees and contractors workers				14.16.6
GRI 403: Occupational Health and Safety 2018	Management approach 403-6 Promotion of worker health	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach ESG Databook > H&S > Promotion of worker health				14.16.7
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach ESG Databook > H&S > Prevention and mitigation of occupational health and safety impacts directly linked by business relationships				14.16.8
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational H&S management system	3. Social > 3.2 Health and Safety > 3.2.2 2023 Performance ESG Databook > H&S > Workers covered by an occupational H&S management system 4,239 of 4,239 (100%) workers covered by OHS Management System, however, system has not been externally audited nor certified during the reporting period.				14.16.9
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	3. Social > 3.2 Health and Safety > 3.2.2 2023 Performance ESG Databook > H&S > Work-related injuries				14.16.10

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
		Employee data: Zero fatalities, 0.05 high-consequence work-related injuries rate, 0.49 recordable work-related injuries rate Contractor data: Zero fatalities, zero high-consequence work-related injuries rate, 0.42 recordable work-related injuries rate				
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	3. Social > 3.2 Health and Safety > 3.2.2 2023 Performance ESG Databook > H&S > Work-related ill-health Zero fatalities as a result of work-related ill health, zero cases of recordable work-related ill health	Missing: Number of cases of recordable work-related ill health; and the main types of work-related ill health.	Information unavailable / incomplete	Data under construction	
GRI 14: Mining Sector 2024	14.15 Critical Incident Management	3. Social > 3.2 Health and Safety ESG Databook > H&S > Critical Incidents				14.15.2; 14.15.3; 14.15.4
SASB Workforce Health & Safety	EM-MM-320a.1 (1) MSHA all-incident rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	3. Social > 3.2 Health and Safety > 3.2.2 2023 Performance ESG Databook > H&S > Worker training on occupational health and safety ESG Databook > H&S > Work-related injuries	Missing: Near miss frequency rate	Information unavailable / incomplete	Information is not available.	
SDG 3: Good Health and Well-being	3.8.1 Coverage of essential health services	3. Social > 3.2 Health and Safety > 3.2.1 Our Approach ESG Databook > H&S > Management of material topic ESG Databook > H&S > Occupational health services ESG Databook > H&S > Promotion of worker health				
RIGHTS OF COMMUNITIES & INDIGENOUS PEOPLES						
GRI 3: Material Topics 2021	3-3 Management of material topics	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.1 Our Approach ESG Databook > Rights of Communities & Indigenous Peoples > Management of material topic				14.10.1; 14.11.1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of Indigenous Peoples	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2023 Performance ESG Databook > Rights of Communities and Indigenous Peoples > Incidents of violations involving rights of Indigenous Peoples Zero incidents of violations involving the rights of indigenous peoples registered during the reporting period.				14.11.2

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2023 Performance ESG Databook > Rights of Communities and Indigenous Peoples > Operations with local community engagement, impact assessments, and development programs				14.10.2
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2023 Performance ESG Databook > Rights of Communities and Indigenous Peoples > Operations with significant actual and potential negative impacts on local communities				14.10.3
GRI 14: Mining Sector 2024	Community grievances	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2023 Performance ESG Databook > Rights of Communities and Indigenous Peoples > Community grievances 142 grievances were registered in 2023. Most common community grievances related to contractor behaviour, mostly due to labour issues (57%), effects of blasting (15%), and property damage, such as accidents with livestock, trees and private infrastructure (10%). 48% were closed.				14.10.4
GRI 14: Mining Sector 2024	Involvement in FPIC processes	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2023 Performance ESG Databook > Rights of Communities and Indigenous Peoples > Involvement in FPIC processes from Indigenous Peoples No Calibre site was involved in a process of seeking free, prior, and informed consent (FPIC) from Indigenous Peoples for any activity during the reporting period.				14.11.4
SASB Security, Human Rights & Rights of Indigenous Peoples	EM-MM-210a.2 Percentage of (1) proved and (2) probable reserves in or near indigenous land	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2023 Performance ESG Databook > Rights of Communities and Indigenous Peoples > Location of operations and percentage of proved and probable reserves in or near indigenous land Zero proved or probable reserves in or near indigenous land. Closest indigenous territories 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.				14.11.3
SASB Security, Human Rights & Rights of Indigenous Peoples	EM-MM-210a.3 Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	3. Social > 3.3 Rights of Communities & Indigenous Peoples ESG Databook > Rights of Communities & Indigenous Peoples > Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict				
SASB Community Relations	EM-MM-210b.1 Discussion of process to manage risks	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.1 Our Approach ESG Databook > Rights of Communities & Indigenous Peoples > Management of material topic				

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	and opportunities associated with community rights and interests					
SASB Community Relations	EM-MM-210b.2 Number and duration of non-technical delays	3. Social > 3.3 Rights of Communities & Indigenous Peoples > 3.3.2 2023 Performance ESG Databook > Rights of Communities and Indigenous Peoples > Number and duration of non-technical delays Zero non-technical production delays registered during the reporting period.				
LAND AND RESOURCE RIGHTS						
GRI 3: Material Topics 2021	3-3 Management of material topics	3. Social > 3.4 Land and Resource Rights > 3.4.1 Our Approach ESG Databook > Land and Resource Rights > Management of material topic				14.12.1; 14.13.1
GRI 14: Mining Sector 2024	Mine sites where involuntary resettlement is planned, ongoing, or has taken place	3. Social > 3.4 Land and Resource Rights > 3.4.2 2023 Performance ESG Databook > Land and Resource Rights > Mine sites where involuntary resettlement is planned, ongoing, or has taken place Resettlement projects have taken place at El Limon and La Libertad Complexes.				14.12.2
GRI 14: Mining Sector 2024	Locations of operations where conflicts or violations of land and resources rights occurred	3. Social > 3.4 Land and Resource Rights > 3.4.2 2023 Performance ESG Databook > Land and Resource Rights > Locations of operations where conflicts or violations of land and resources rights occurred Zero conflicts or substantiated cases of violations of land and resource rights registered during the reporting period.				14.12.3
GRI 14: Mining Sector 2024	List the mine sites where ASM occurs on or in close proximity to the site	3. Social > 3.4 Land and Resource Rights > 3.4.2 2023 Performance ESG Databook > Land and Resource Rights > List the mine sites where ASM occurs on or in close proximity to the site ~4,048 artisanal miners working in or adjacent to our Libertad Complex mine sites.				14.13.2
GRI 14: Mining Sector 2024	Total number and nature of incidents involving ASM and actions taken to address them	3. Social > 3.4 Land and Resource Rights > 3.4.2 2023 Performance ESG Databook > Land and Resource Rights > Total number and nature of incidents involving ASM and actions taken to address them Two conflicts involving ASM, both handled through a local inter-institutional commission, culminating in a private settlement of mutual agreement.				14.13.3
SDG 1: No Poverty	1.4.2 Proportion of total adult population with secure tenure	3. Social > 3.4 Land and Resource Rights > 3.4.2 2023 Performance ESG Databook > Land and Resource Rights > Proportion of total adult population with secure tenure				

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	rights to land, with legally recognized documentation and who perceive their rights to land as secure, by sex and by type of tenure	rights to land, (a) with legally recognized documentation, and (b) who perceive their rights to land as secure, by sex and by type of tenure 94% of resettlement beneficiaries (50 of 53 households) obtained secure tenure rights to land and legally recognized documentation; 2% are completing the corresponding legal procedures; and the remaining 4% were compensated in cash.				
SDG 6: Clean Water and Sanitation	6.3.2 Proportion of bodies of water with good ambient water quality	3. Social > 3.4 Land and Resource Rights > 3.4.2 2023 Performance ESG Databook > Land and Resource Rights > Proportion of bodies of water with good ambient Water quality Positive contribution to 2 out of 21 basins in Nicaragua (e.g. 10%) as ASM use of 10.06 t of mercury avoided and 435,709 mt3 of process water safely treated and discharged to the Rio Grande de Matagalpa and Prinzapolka river basins in Nicaragua since 2020 as a result of the ASM ore purchase program.				
SOCIOECONOMIC CONTRIBUTIONS						
GRI 3: Material Topics 2021	3-3 Management of material topics	3. Social > 3.5 Socioeconomic Contributions > 3.5.1 Our Approach ESG Databook > Socioeconomic Contributions > Management of material topic				14.9.1; 14.10.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	3. Social > 3.5 Socioeconomic Contributions > 3.5.2 2023 Performance ESG Databook > Socioeconomic Contributions > Direct economic value generated and distributed \$561.70M direct economic value generated and \$489.22M direct economic value distributed				14.9.2; 14.23.2
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	3. Social > 3.5 Socioeconomic Contributions > 3.5.2 2023 Performance ESG Databook > Socioeconomic Contributions > Infrastructure investments and services supported				14.9.3
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	3. Social > 3.5 Socioeconomic Contributions > 3.5.2 2023 Performance ESG Databook > Socioeconomic Contributions > Significant indirect economic impacts				14.9.4
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	3. Social > 3.5 Socioeconomic Contributions > 3.5.2 2023 Performance ESG Databook > Socioeconomic Contributions > Proportion of spending on local suppliers 17% spending in national, local suppliers and 69% spending in national, non-local suppliers				14.9.5
	501: Commitments	3. Social > 3.5 Socioeconomic Contributions ESG Databook > Socioeconomic Contributions > Methods to incentivize local procurement				

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
LPRM 500: Methods to incentivize local procurement	502: Preference in scoring of bids 503: Preference in scoring of bids for significant local contributions 504: Non-scoring methods to incentivize local purchasing 505: Supporting suppliers to understand the tender process 506: Special payment procedures for local suppliers 507: Encouraging procurement from particular groups					
LPRM 600: External commitments and obligations	601: Regulations 602: Other agreements and contracts	ESG Databook > Socioeconomic Contributions > External commitments and obligations				
CORPORATE GOVERNANCE AND BUSINESS ETHICS						
GRI 3: Material Topics 2021	3-3 Management of material topics	4. Governance > 4.1 Corporate Governance & Business Ethics > 4.1.1 Our approach ESG Databook > Corporate Governance and Business Ethics > Management of material topic Further details on Calibre's risks factors are established in our Management Discussion & Analysis, Years Ended December 31, 2023 and 2021 and under the Company's SEDAR profile.				14.22.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	4. Governance > 4.1 Corporate Governance & Business Ethics > 4.1.2 2023 Performance ESG Databook > Corporate Governance and Business Ethics > Operations assessed for risk related to corruption Two out of three sites (e.g. El Limon and La Libertad Complexes) assessed for risks related to corruption. No significant risk identified during the reporting period.				14.22.2
GRI 205: Anti-corruption 2016	205-2 Communications and training about anti-corruption policies and procedures	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.2 2023 Performance ESG Databook > Corporate Governance and Business Ethics > Communications and training on anti-corruption policies and procedures				14.22.3
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	4. Governance > 4.1 Corporate Governance and Business Ethics > 4.1.2 2023 Performance ESG Databook > Corporate Governance and Business Ethics > Confirmed incidents of corruption and actions taken Zero confirmed incident of corruption brought against the organization or its employees during the reporting period.				14.22.4

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 14: Mining Sector 2024	Information on beneficial owners	Details on Calibre's percentage of voting securities beneficially owned, controlled or directed, are listed in our AIF of Dec 2023 and under the Company's SEDAR profile.				14.22.6
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 > 4.1 Corporate Governance & Business Ethics > 4.1.1 Our approach 4. Governance > 4.3 Responsible Procurement > 4.3.1 Our Approach ESG Databook > Corporate Governance and Business Ethics > Management of material topic ESG Databook > Responsible Procurement > Management of material topic				
SASB Business Ethics & Transparency	EM-MM-510a.2 Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Calibre's net production from activities located in Nicaragua (rank 172/180 in 2023) was 242,109oz gold produced from 12,072,875 of ore milled.				
SDG 16: Peace, Justice and Strong Institutions	16.4.1 Total value of inward and outward illicit financial flows	Calibre does not participate in any activity or transaction that either directly generates illicit income for an actor during a productive or nonproductive illicit activity, or that is performed in the context of the illicit 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 and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months	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.				
TAX TRANSPARENCY						
GRI 3: Material Topics 2021	3-3 Management of material topics	4. Governance > 4.2 Tax Transparency > 4.2.1 Our Approach ESG Databook > Tax Transparency > Management of material topic				14.23.1
GRI 207: Tax 2019	207-1 Approach to tax	4. Governance > 4.2 Tax Transparency > 4.2.1 Our Approach ESG Databook > Tax Transparency > Management of material topic				14.23.4
GRI 207: Tax 2019	207-2 Tax governance, control, and risk management	4. Governance > 4.2 Tax Transparency > 4.2.1 Our Approach ESG Databook > Tax Transparency > Management of material topic				14.23.5

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 207: Tax 2019	207-3 Stakeholder engagement and management of concerns related to tax	4. Governance > 4.2 Tax Transparency > 4.2.1 Our Approach ESG Databook > Tax Transparency > Management of material topic				14.23.6
GRI 207: Tax 2019	207-4 Country-by-country reporting	4. Governance > 4.2 Tax Transparency > 4.2.2 2023 Performance ESG Databook > Tax Transparency > Country-by-country reporting Corporate income taxes paid of \$9M in Nicaragua and \$1M paid during the reporting period.				14.23.7
GRI 14: Mining Sector 2024	Minerals purchased from the state or from third parties appointed by the state to sell on their behalf	4. Governance > 4.2 Tax Transparency > 4.2.2 2023 Performance ESG Databook > Tax Transparency > Management of material topic Calibre does not purchase minerals from the state or from third parties appointed by the state to sell on their behalf.				14.23.8
RESPONSIBLE PROCUREMENT						
GRI 3: Material Topics 2021	3-3 Management of material topics	4. Governance > 4.3 Responsible Procurement > 4.3.1 Our Approach ESG Databook > Responsible Procurement > Management of material topic				14.18.2; 14.19.2
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 2023 Performance ESG Databook > Responsible Procurement > New suppliers that were screened using environmental criteria 709 of 709 (100%) 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 2023 Performance ESG Databook > Responsible Procurement > Negative environmental impacts in the supply chain and actions taken Zero suppliers identified as having significant actual negative environmental impacts. Potential risks have been identified in 1% of our suppliers for chemical substances in ore transportation, mining, earth movement and drilling contractors. Appropriate preventive controls are in place.				
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 2023 Performance ESG Databook > Responsible Procurement > New suppliers that were screened using social criteria 709 of 709 (100%) of new suppliers screened using social criteria.				14.17.9; 14.18.3; 14.19.3
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 2023 Performance ESG Databook > Responsible Procurement > Negative social impacts in the supply chain and actions taken One supplier identified as having significant actual negative social impacts. Relationship was terminated as a result.				14.17.10

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
LPRM 200: Procurement systems	201: Policy on local suppliers 202: Accountability on local suppliers 203: Major contractors and local suppliers 204: Procurement process	4. Governance > 4.3 Responsible Procurement ESG Databook > Responsible Procurement > Procurement systems				
LPRM 300: Local procurement spending by category	301: Categorizing suppliers 302: Breakdown of procurement spend	1. Overview > 1.2 About this Report > 1.2.6 Definition of Local 3. Social > 3.5 Socioeconomic Contributions > 3.5.2 2023 Performance ESG Databook > Responsible Procurement > Local procurement spending by category ESG Databook > Socioeconomic Contributions > Proportion of spending on local suppliers by category				
LPRM 400: Local procurement due diligence	401: Due diligence processes 402: Anti-corruption policy in procurement processes and suppliers 403: Training and guidance for suppliers	4. Governance > 4.3 Responsible Procurement ESG Databook > Responsible Procurement > Management of material topic ESG Databook > Responsible Procurement > Local procurement due diligence				
SECURITY PRACTICES						
GRI 3: Material Topics 2021	3-3 Management of material topics	4. Governance > 4.3 Security Practices > 4.3.1 Our Approach ESG Databook > Security Practices > Management of material topic				14.14.1
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 2023 Performance ESG Databook > Security Practices > Security personnel trained in human rights policies or procedures 52% (144 of 276) of guards received formal training on human rights policies or procedures in 2023; ensuring that by end of year, 100% of all security guards present at our operations had received formal training on human rights related matters, including proper use of force and the Voluntary Principles on Security and Human Rights, within the past two years.				14.14.2
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	4. Governance > 4.3 Security Practices > 4.3.2 2023 Performance ESG Databook > Security Practices > Percentage of (1) proved and (2) probable reserves in or near areas of conflict No Calibre proved or probable reserve is located in or near areas of conflict. We have used the Conflict Barometer produced by the Heidelberg Institute for International Conflict Research as our primary reference source to determine if we are working in a “conflict-affected or high-risk” area or country, as per the WGC’s RGMPs.				

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
		According to this Standard, available at available at https://hiik.de/?lang=en , a country should be considered “conflict-affected or high-risk” if it is ranked by the Conflict Barometer at Level 5 (war) or Level 4 (limited war) currently or at any stage during the previous two calendar years. Both Nicaragua and the U.S. have been assessed with Level 3 Conflict Intensity (violent conflicts of medium intensity) in 2022 and during the previous two calendar years, concluding Calibre does not have reserves in or near areas of active conflict.				

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

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