

# Extractive Sector Transparency Measures Act - Annual Report



**Reporting Entity Name** AbraSilver Resource Corp.

**Reporting Year** **From** 2022-01-01 **To:** 2022-12-31 **Date submitted** 2023-05-16

**Reporting Entity ESTMA Identification Number** E562286

Original Submission  
 Amended Report

**Other Subsidiaries Included**  
 (optional field) Huayra Minerals Corp.; AbraPlata Argentina S.A.; PacRim Mining Argentina S.A and Aethon Minerals Chile SpA.

**For Consolidated Reports - Subsidiary Reporting Entities Included in Report:** E190202 Aethon Minerals Corporation.

**Not Substituted**

**Attestation 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.*

**Full Name of Director or Officer of Reporting Entity** Carlos Pinglo **Date** 2023-05-16

**Position Title** CFO and Corporate Secretary

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 2022-01-01	To: 2022-12-31			
Reporting Entity Name	AbraSilver Resource Corp.			Currency of the Report	CAD
Reporting Entity ESTMA Identification Number	E562286				
Subsidiary Reporting Entities (if necessary)	E190202 Aethon Minerals Corporation.				

### Payments by Payee

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>
Argentina	Province of Salta	Special Mining Promotion Fund			6,881					6,881	Paid 893,643 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Province of Salta	General Direction of Revenues Province of Salta			1,067					1,067	Paid 138,576 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Province of Salta	Secretary of Water Resources			4,760					4,760	Paid 618,192 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Province of Salta	Official Gazette of the Province of Salta			19					19	Paid 2,450 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Province of Salta	General Direction of Real State			125					125	Paid 16,281.35 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Municipality of Salta	Municipality of Salta Collection Agency			447					447	Paid 58,094 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Province of Catamarca	General Treasury of the Province of Catamarca			1,035					1,035	Paid 134,400 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Province of San Juan	General Revenue Office of the Province of San Juan			2,136					2,136	Paid 277,380 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Province of San Juan	Ministry of Mining San Juan			28,240					28,240	Paid 3,667,480 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Province of San Juan	Official Gazette and Printing Office of the Province of San Juan			27					27	Paid 3,500 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.

## Extractive Sector Transparency Measures Act - Annual Report

<b>Reporting Year</b>	<b>From:</b> 2022-01-01	<b>To:</b> 2022-12-31			
<b>Reporting Entity Name</b>	AbraSilver Resource Corp.			<b>Currency of the Report</b>	CAD
<b>Reporting Entity ESTMA Identification Number</b>	E562286				
<b>Subsidiary Reporting Entities (if necessary)</b>	E190202 Aethon Minerals Corporation.				

### Payments by Payee

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>3,4</sup>
Argentina	Government of Argentina	General Direction of Vehicles Registry			927					927	Paid 120,417 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Argentina	Province of San Juan	Department of Hydraulics of San Juan			22,600					22,600	Paid 2,935,000 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=129.87 ARS. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.
Chile	Government of Chile	General Treasury of the Republic			20,848					20,848	Paid 13,995,641 Chilean Pesos ("CLP") converted to Canadian Dollar using 1 CAD=671.2 CLP. The same exchange rate was used in AbraSilver Resources Consolidated Financials as year end.

**Additional Notes:**

<sup>1</sup> Enter the proper name of the Payee receiving the money (i.e. the municipality of x, the province of y, national government of z).  
<sup>2</sup> Optional field.  
<sup>3</sup> When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.  
<sup>4</sup> Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the Additional notes row or the Notes column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.

