

Gran Tierra Energy Inc.

Report on payments to governments for the year 2022

Introduction

Gran Tierra Energy Inc. (“Gran Tierra”) has prepared the following report that sets out details of the payments made to governments for the year ended 31 December 2022 in accordance with the Reports on Payments to Governments Regulations 2014 (2014/3209) as amended by the Reports on Payments to Governments (Amendment) Regulations 2015 (2015/1928) and The Disclosure and Transparency Rule (“DTR 4.3A”) issued by the Financial Conduct Authority.

Basis of preparation

The payments disclosed, which are on a cash basis in U.S Dollars, are based on where the obligation for the payment arose (i.e. at a project or corporate level). Where a payment or a series of related payments do not exceed £86,000, they are not required to be disclosed under the UK Regulations, however this has been disclosed in aggregate at a corporate level for clarity over obligations.

All of the payments disclosed in accordance with the Directive have been made to National Governments of Colombia and Ecuador, either directly or through a Ministry or Department of the National Government and to Local Community Councils or municipalities in Colombia.

Taxes

This represents cash tax calculated on the basis of profits including income or capital gains. Income taxes are usually reflected in corporate income tax returns. The cash payment of income taxes occurs in the year in which the tax has arisen or up to one year later. Income taxes also include any cash tax rebates received from the Government or revenue authority during the year and excludes fines and penalties.

Royalties

This represents cash and in-kind royalties paid to Governments during the year for the extraction of oil or gas. The terms of the royalties are described within Gran Tierra’s 2022 Annual Report filed on from 10-K.

Fees

This represents supervision, licensing, permits, project assessment fees and other levies or consideration related to Gran Tierra’s exploration and production contracts or to the overall management of our business.

Production Entitlements

In Ecuador, instead of royalties, all production is placed into a profit-sharing pool that is split between the Company and the government of Ecuador. These payments represent the portion of production entitlement by the government of Ecuador. The terms of production sharing in Ecuador are described within Gran Tierra’s 2022 Annual Report filed on from 10-K.

Bonuses

This represents social investment program payments to the local communities or municipalities in Colombia.

Disclosure by Payee

Country	Payee Name	Departments, Agency, etc... within Payee that Received Payments	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Colombia	NATIONAL GOVERNMENT OF COLOMBIA	NATIONAL HYDROCARBON AGENCY OF COLOMBIA	-	202,248,843	-	-	-	-	-	202,248,843	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	NATIONAL GOVERNMENT OF COLOMBIA	DIRECTORATE OF NATIONAL TAXES AND CUSTOMS OF COLOMBIA	36,433,340	-	-	-	-	-	-	36,433,340	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	NATIONAL GOVERNMENT OF COLOMBIA		-	-	786,119	-	-	-	-	786,119	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	MUNICIPALITY OF PUERTO ASIS		493,493	-	-	-	15,495	-	-	508,988	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	MUNICIPALITY OF VILLAGARZON		245,594	-	-	-	55,532	-	-	301,126	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	MUNICIPALITY OF MOCOA		269,070	-	9,893	-	20,448	-	-	299,411	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	INDIGENOUS COMMUNITY OF CABILDO AWA		-	-	-	-	259,770	-	-	259,770	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	INDIGENOUS COMMUNITY OF RESGUARDO INGA WASIPUNGO		-	-	-	-	139,284	-	-	139,284	Paid in Colombian Pesos. Translated at the 2022 average foreign

											exchange rate of 4,255:1 USD
Colombia	DISTRICT OF BOGOTA		92,143	-	-	-	-	-	-	92,143	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	MUNICIPALITY OF RIO DE ORO		90,472	-	-	-	-	-	-	90,472	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Ecuador	GOVERNMENT OF ECUADOR	AGENCY OF REGULATION AND CONTROL OF HYDROCARBONS RESOURCES OF ECUADOR	-	-	-	1,819,743	-	-	-	1,819,743	Paid in USD
Ecuador	GOVERNMENT OF ECUADOR	MINISTRY OF ENERGY AND NON-RENEWABLE NATURAL RESOURCES OF ECUADOR	-	-	357,000	-	-	-	-	357,000	Paid in USD
Ecuador	GOVERNMENT OF ECUADOR	THE INSTITUTE FOR THE PROMOTION OF HUMAN TALENT	-	-	300,000	-	-	-	-	300,000	Paid in USD
United States of America	STATE OF DELAWARE	DELAWARE SECRETARY OF STATE	250,158	-	-	-	-	-	-	250,158	Paid in USD

Disclosure by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Colombia	ENTITY WIDE	37,624,112	-	138,909	-	-	-	-	37,763,021	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	MIDDLE MAGDALENA BASIN	-	125,681,798	228,363	-	-	-	-	125,910,161	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD

Colombia	PUTUMAYO BASIN	-	75,813,017	318,078	-	490,529	-	-	76,621,624	. Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	LLANOS BASIN	-	754,028	85,873	-	-	-	-	839,901	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Colombia	LOWER MAGDALENA BASIN	-	-	24,789	-	-	-	-	24,789	Paid in Colombian Pesos. Translated at the 2022 average foreign exchange rate of 4,255:1 USD
Ecuador	ORIENTE BASIN	-	-	657,000	1,819,743	-	-	-	2,476,743	Paid in USD
United States of America	ENTITY WIDE	250,158	-	-	-	-	-	-	250,158	Paid in USD