

Gran Tierra Energy Inc.

Report on payments to governments for the year 2024

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 2024 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.

This report is available for download from <https://www.grantierra.com/sustainability/reporting/>
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 Alberta, Colombia and Ecuador, either directly or through a Ministry or Department of the National Government and to Local Community Councils or municipalities in Canada, Colombia and Ecuador.

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 2024 Annual Report filed on form 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.

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 | - | 126,195,162 | - | - | - | - | - | 126,195,162 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Colombia | NATIONAL GOVERNMENT OF COLOMBIA | DIRECTORATE OF NATIONAL TAXES AND CUSTOMS OF COLOMBIA | 48,767,308 | - | - | - | - | - | - | 48,767,308 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Colombia | NATIONAL GOVERNMENT OF COLOMBIA | | - | - | 865,715 | - | - | - | - | 865,715 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Colombia | MUNICIPALITY OF PUERTO ASÍS | | 588,503 | - | - | - | 104,907 | - | - | 693,410 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Colombia | MUNICIPALITY OF MOCOA | | 366,840 | - | - | - | 392,125 | - | - | 758,965 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Colombia | MUNICIPALITY OF SAN MARTIN | | 371,461 | - | - | - | 366,944 | - | - | 738,405 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Colombia | MUNICIPALITY OF VILLAGARZON | | 343,946 | - | - | - | 28,116 | - | - | 372,062 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Colombia | MUNICIPALITY OF RIO DE ORO | | 132,904 | - | - | - | 72,225 | - | - | 205,129 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Colombia | MUNICIPALITY OF PUERTO GUZMAN | | 137,578 | - | - | - | 3,754 | - | - | 141,332 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Colombia | MUNICIPALITY OF PIAMONTE | | 137,578 | - | - | - | 36,224 | - | - | 173,802 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |

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|-----------------|---|---|---------|------------|---------|---|---|---|---|------------|---|
| Colombia | DISTRICT OF BOGOTA | | 230,416 | - | - | - | - | - | - | 230,416 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35. |
| Ecuador | GOVERNMENT OF ECUADOR | MINISTRY OF ENERGY AND NON-RENEWABLE NATURAL RESOURCES OF ECUADOR | - | - | 72,000 | - | - | - | - | 72,000 | Paid in USD |
| Ecuador | GOVERNMENT OF ECUADOR | SECRETARIAT OF HIGHER EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION | - | - | 300,000 | - | - | - | - | 300,000 | Paid in USD |
| Ecuador | GOVERNMENT OF ECUADOR | MINISTRY OF ENERGY AND NON-RENEWABLE NATURAL RESOURCES OF ECUADOR | - | - | 285,000 | - | - | - | - | 285,000 | Paid in USD |
| Ecuador | GOVERNMENT OF ECUADOR | CENTRAL BANK OF ECUADOR | - | 23,338,241 | - | - | - | - | - | 23,338,241 | Paid in USD |
| Ecuador | GOVERNMENT OF ECUADOR | INTERNAL REVENUE SERVICE | 546,869 | - | - | - | - | - | - | 546,869 | Paid in USD |
| Ecuador | DECENTRALIZED AUTONOMOUS MUNICIPAL GOVERNMENT OF LAGO AGRIO | | 122,901 | - | - | - | - | - | - | 122,901 | Paid in USD |
| Canada -Alberta | GOVERNMENT OF ALBERTA | ALBERTA ENERGY AND MINERALS | - | 771,275 | 68,308 | - | - | - | - | 839,583 | Amounts paid in Canadian dollars and translated at the 2024 average foreign exchange rate of \$1.37. \$771,015.47, AB Crown Royalty Gas & Liquids Net of GCA - G94167206 A8HW and \$259.09 Compensatory Royalty. \$68,307.92 Fees include Surface & Mineral Lease Rentals |
| Canada -Alberta | GOVERNMENT OF ALBERTA | ALBERTA PETROLEUM MARKETING COMMISSION | - | 2,101,521 | - | - | - | - | - | 2,101,521 | Amounts paid in Canadian dollars and translated at the 2024 average foreign exchange rate of \$1.37 \$2,101,520.5 Oil paid in-kind royalties, carried by i3. The value of in-kind payments was determined using the prevailing commodity prices at the time of transfer. |
| Canada -Alberta | WOODLAND CREE FIRST NATION | | - | - | 642,336 | - | - | - | - | 642,336 | Amounts paid in Canadian dollars and translated at the 2024 average foreign exchange rate of \$1.37. Surface lease Acq Costs |
| Canada -Alberta | STURGEON LAKE CREE NATION | STURGEON LAKE RESOURCES LTD. | - | - | 203,576 | - | - | - | - | 203,576 | Amounts paid in Canadian dollars and translated at the 2024 average foreign exchange rate of \$1.37. Surface lease Acq Costs. |

Disclosure by Project

| Country | Project Name | Taxes | Royalties | Fees | Production Entitlements | Bonuses | Dividends | Infrastructure Improvement Payments | Total Amount paid by Project | Notes |
|----------|------------------------|---------|------------|---------|-------------------------|---------|-----------|-------------------------------------|------------------------------|---|
| Colombia | MIDDLE MAGDALENA BASIN | 504,365 | 71,207,601 | 246,892 | - | 439,169 | - | - | 72,398,027 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35:1 USD |

| | | | | | | | | | | |
|----------|-----------------------|------------|------------|---------|---|---------|---|---|-------------------|--|
| Colombia | PUTUMAYO BASIN | 1,574,445 | 54,460,950 | 336,629 | - | 565,126 | - | - | 56,937,150 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35:1 USD |
| Colombia | ENTITY WIDE | 48,997,723 | 729 | 116,703 | - | - | - | - | 49,115,155 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35:1 USD |
| Colombia | LLANOS BASIN | - | 525,882 | 87,821 | - | - | - | - | 613,703 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35:1 USD |
| Colombia | SINU BASIN | - | - | 43,058 | - | - | - | - | 43,058 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35:1 USD |
| Colombia | CATATUMBO BASIN | - | - | 24,244 | - | - | - | - | 24,244 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35:1 USD |
| Colombia | LOWER MAGDALENA BASIN | - | - | 10,368 | - | - | - | - | 10,368 | Paid in Colombian Pesos. Translated at the 2024 average foreign exchange rate of 4,071.35:1 USD |
| Ecuador | CHARAPA | - | 10,041,689 | 219,000 | - | - | - | - | 10,260,689 | Paid in USD |
| Ecuador | CHANANGUE | - | 13,296,552 | 219,000 | - | - | - | - | 13,515,552 | Paid in USD |
| Ecuador | IGUANA | - | - | 219,000 | - | - | - | - | 219,000 | Paid in USD |
| Ecuador | ENTITY WIDE | 669,771 | - | - | - | - | - | - | 669,771 | Paid in USD |
| Canada | CENTRAL | - | 1,861,202 | 18,600 | - | - | - | - | 1,879,802 | Amounts paid in Canadian dollars and translated at the 2024 average foreign exchange rate of \$1.37. Includes AB, BC, IOGC & First Nations. \$1,238,291.8 Oil paid in-kind royalties, carried by i3. The value of in-kind payments was determined using the prevailing commodity prices at the time of transfer. |
| Canada | OTHER | - | 291,273 | 6,979 | - | - | - | - | 298,252 | Amounts paid in Canadian dollars and translated at the 2024 average foreign exchange rate of \$1.37. Includes AB, BC, IOGC & First Nations. \$276,590.52 Oil paid in-kind royalties, carried by i3. The value of in-kind payments was determined using the prevailing commodity prices at the time of transfer. |
| Canada | SIMONETTE | - | 615,498 | 209,873 | - | - | - | - | 825,371 | Amounts paid in Canadian dollars and translated at the 2024 average foreign exchange rate of \$1.37. Includes AB, BC, IOGC & First Nations. \$561,849.16 Oil paid in-kind royalties, carried by i3. The value of in-kind payments was determined using the prevailing commodity prices at the time of transfer. |
| Canada | WAPITI | - | 104,896 | 31,234 | - | - | - | - | 136,130 | Amounts paid in Canadian dollars and translated at the 2024 average foreign exchange rate of \$1.37. Includes AB, BC, IOGC & First Nations. \$27,789.03 Oil paid in-kind royalties, carried by i3. The value of in-kind payments was determined using the prevailing commodity prices at the time of transfer. |
| Canada | CLEARWATER | - | -73 | 647,534 | - | - | - | - | 647,461 | Amounts paid in Canadian dollars and translated at the 2024 average foreign exchange rate of \$1.37. Fees Included \$645,620.44 First Nations Lease Acquisition |