

# Extractive Sector Transparency Measures Act - Annual Report

**Reporting Entity Name** Gran Tierra Energy Inc.

**Reporting Year** **From** 01-01-25 **To:** 31-12-25 **Date submitted** 29-05-26



**Reporting Entity ESTMA Identification Number** E742342

Original Submission  
 Amended Report

**Other Subsidiaries Included**  
 (optional field)

**Not Consolidated**

**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** Ryan Ellson **Date** 29-05-26

**Position Title** Chief Financial Officer and Executive Vice President

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Reporting Entity ESTMA Identification Number	E742342					
Subsidiary Reporting Entities (if necessary)						

### 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>
Colombia	NATIONAL GOVERNMENT OF COLOMBIA	NATIONAL HYDROCARBON AGENCY OF COLOMBIA		74,057,067						74,057,067	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	NATIONAL GOVERNMENT OF COLOMBIA	DIRECTORATE OF NATIONAL TAXES AND CUSTOMS OF COLOMBIA	2,138,719							2,138,719	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	NATIONAL GOVERNMENT				1,067,224					1,067,224	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	MUNICIPALITY OF PUERTO ASIS		574,234				127,569			701,803	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	MUNICIPALITY OF SAN MARTIN		439,523				192,525			632,048	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	MUNICIPALITY OF VILLAGARZON		375,072				3,278			378,350	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	DISTRICT OF BOGOTA		349,745							349,745	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	MUNICIPALITY OF MOCOCA		227,657				96,622			324,279	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	MUNICIPALITY OF RIO DE ORO		147,523				59,573			207,096	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	MUNICIPALITY OF PIAMONTE		147,454				52,292			199,746	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	MUNICIPALITY OF PUERTO GUZMAN		147,454							147,454	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053

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Colombia	GOVERNMENT OF PUTUMAYO						95,785			95,785	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	MUNICIPALITY OF ORITO		63,226				14,523			77,749	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	INDIGENOUS COMMUNITY OF CABILDO AWA				77,050					77,050	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Ecuador	GOVERNMENT OF ECUADOR	SECRETARIAT OF HIGHER EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION			191,233					191,233	Paid in USD
Ecuador	GOVERNMENT OF ECUADOR	MINISTRY OF ENERGY AND NON-RENEWABLE NATURAL RESOURCES OF ECUADOR			457,000					457,000	Paid in USD
Ecuador	GOVERNMENT OF ECUADOR	CENTRAL BANK OF ECUADOR		36,238,959						36,238,959	Paid in USD
Ecuador	GOVERNMENT OF ECUADOR	INTERNAL REVENUE SERVICE	1,998,128							1,998,128	Paid in USD
Ecuador	DECENTRALIZED AUTONOMOUS MUNICIPAL GOVERNMENT OF QUITO	FINANCIAL MANAGEMENT	200,398							200,398	Paid in USD
Ecuador	Superintendency of Companies, Securities, and Insurance.	FINANCIAL MANAGEMENT	188,159							188,159	Paid in USD
Canada -Alberta	GOVERNMENT OF ALBERTA	ALBERTA ENERGY AND MINERALS		3,459,968	607,773					4,067,741	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Paid \$3,441,274 AB Crown Royalty Gas & Liquids Net of GCA - G94167206 A8HW and \$18,694 Compensatory Royalty. \$607,773 fees include Surface & Mineral Lease Rentals

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Canada -Alberta	GOVERNMENT OF ALBERTA	FORESTRY AND PARKS			1,533					1,533	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978.
Canada -Alberta	GOVERNMENT OF ALBERTA	SERVICE ALBERTA LAND TITLES			12,261					12,261	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978.
Canada -Alberta	ALBERTA BOILERS SAFETY ASSOCIATION				60,660					60,660	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Facility Licence Fee
Canada -Alberta	GOVERNMENT OF ALBERTA	WESTERN CANADA SPILL SERVICE			8,581					8,581	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Well and Facility Fee
Canada -Alberta	RECEIVER GENERAL FOR CANADA	INNOVATION, SCIENCE AND ECONOMIC DEVELOPMENT, CANADA			11,875					11,875	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Radio Licence Fee
Canada	RECEIVER GENERAL FOR CANADA	FEDERAL CORPORATE TAX SECTION	1,035,964							1,035,964	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Corporate Federal Income Tax instalments.
Canada	RECEIVER GENERAL FOR CANADA	NON RESIDENT PART XIII TAX	53,317							53,317	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Part XIII Non-Resident Tax
Canada -Alberta	GOVERNMENT OF ALBERTA	ALBERTA PETROLEUM MARKETING COMMISSION		8,674,552						8,674,552	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Oil paid in-kind royalties, carried by GTE. The value of in-kind payments was determined using the prevailing commodity prices at the time of transfer.
Canada -Alberta	GOVERNMENT OF ALBERTA	OIL SANDS ADMINISTRATION AND STRATEGIC INFORMATION SYSTEM		132,026						132,026	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978.
Canada -Alberta	GOVERNMENT OF ALBERTA	ALBERTA ENERGY FREEHOLD MINERAL TAX SECTION	233,592							233,592	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Freehold Mineral Tax.

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Canada -Alberta	GOVERNMENT OF ALBERTA	ALBERTA DEPARTMENT OF ENERGY			2,792,676					2,792,676	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Alberta Crown Land Sale.
Canada -Alberta	GOVERNMENT OF ALBERTA	ALBERTA ENERGY REGULATOR			1,629,270					1,629,270	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Fees include Orphan Levy \$831,812.20 & Provincial Admin \$789,659.81 & Core Analysis \$7,798
Canada -Alberta	GOVERNMENT OF ALBERTA	ALBERTA FINANCE CORPORATE INCOME TAX SECTION	904,662							904,662	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Alberta Income Tax instalments.
Canada -Alberta	GOVERNMENT OF ALBERTA	ALBERTA ENVIRONMENT AND PROTECTED AREAS	18,511							18,511	Paid in \$CAD Carbon Credit Purchases
Canada -Alberta	MUNICIPAL DISTRICT OF GREENVIEW No 16		637,931							637,931	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	CLEARWATER COUNTY		548,223							548,223	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	CLEAR HILLS COUNTY		177							177	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	TOWN OF SEXSMITH		37,872							37,872	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	MUNICIPAL DISTRICT OF LESSER SLAVE RIVER		12,463							12,463	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	COUNTY OF WETASKIWIN No. 10		476,285							476,285	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	YELLOWHEAD COUNTY		52,023							52,023	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.

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Canada -Alberta	PONOKA COUNTY		1,778,650							1,778,650	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	LETHBRIDGE COUNTY		121,142							121,142	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	RED DEER COUNTY		14,505							14,505	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	COUNTY OF GRANDE PRAIRIE No. 1		42,497							42,497	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	TOWN OF SYLVAN LAKE		5,557							5,557	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	BRAZEAU COUNTY		362,268							362,268	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	VULCAN COUNTY		52,010							52,010	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	LACOMBE COUNTY		384,574							384,574	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	COUNTY OF STETTLER No. 6		31,141							31,141	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	MUNICIPAL DISTRICT OF OPPORTUNITY No. 17		1,683							1,683	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.
Canada -Alberta	NORTHERN SUNRISE COUNTY		296							296	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property Taxes.

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Canada -British Columbia	PROVINCE OF BRITISH COLUMBIA	MINISTER OF FINANCE/CORPORATE RELATIONS		68,957	12,233					<b>81,190</b>	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. BCOG Levy + Lease Rentals + Property Tax = \$12,233. BC Crown Royalty \$68,957
Canada	INDIAN OIL AND GAS CANADA			53,978	1,747					<b>55,725</b>	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. \$53,978 IOGC - Royalty and \$1,747 Lease Rentals
Canada -Alberta	WOODLAND CREE FIRST NATION				6,081					<b>6,081</b>	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Surface lease Costs
Canada -Alberta	CANADA REVENUE AGENCY		766,919							<b>766,919</b>	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Income tax
United States of America	STATE OF DELAWARE DEPARTMENT		250,970							<b>250,970</b>	Paid in USD

**Additional Notes:**

Royalties include royalties in-kind for \$69,481,049 for Colombia, \$33,630,314 for Ecuador, and \$12,389,481 for Canada calculated using royalty volumes multiplied by 2025 average realized price of \$56.54 per boe for Colombia, \$61.53 per boe for Ecuador, and \$21.71 per boe for Canada.

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### 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>
Colombia	MIDDLE MAGDALENA BASIN	587,047	44,344,678	435,591		252,097			<b>45,619,413</b>	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	PUTUMAYO BASIN	1,535,096	29,105,060	483,618		390,070			<b>31,513,844</b>	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	ENTITY WIDE	2,488,464		111,204					<b>2,599,668</b>	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	LLANOS BASIN		607,329	86,373					<b>693,702</b>	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	SINU BASIN			10,348					<b>10,348</b>	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	CATATUMBO BASIN			8,744					<b>8,744</b>	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Colombia	LOWER MAGDALENA BASIN			8,396					<b>8,396</b>	Paid in Colombian Pesos. Translated at the 2025 average foreign exchange rate of 4,053
Ecuador	CHANANGUE BLOCK		10,412,472	312,205					<b>10,724,677</b>	Paid in USD
Ecuador	CHARAPA BLOCK		18,358,758	195,000					<b>18,553,758</b>	Paid in USD
Ecuador	ENTITY WIDE (GRAN TIERRA ENERGY COLOMBIA GMBH)	2,386,685							<b>2,386,685</b>	Paid in USD

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Ecuador	IGUANA BLOCK		6,964,800	141,028					7,105,828	Paid in USD
Ecuador	PERICO BLOCK		502,929						502,929	Paid in USD
Canada	CENTRAL AREA	3,843,939	9,939,085	4,419,617					18,202,641	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property taxes, royalties, land fees, IOGC, freehold mineral taxes and Crown land sale.
Canada	OTHER	325,747	146,540	184,465					656,752	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property taxes, royalties and land fees and Minister of Finance BC.
Canada	SIMONETTE AREA	279,825	570,619	166,131					1,016,575	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property taxes, royalties and land fees.
Canada	WAPITI AREA	328,976	1,601,211	213,286					2,143,473	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property taxes, royalties and land fees.
Canada	CLEARWATER AREA	14,442	132,026	149,316					295,784	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Property taxes, oil sands royalties and land fees.

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Canada	ENTITY WIDE (GRAN TIERRA CANADA LTD.)	2,012,414		11,875					<b>2,024,289</b>	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. CRA tax instalments, Alberta tax instalments & Radio Licence Fee
Canada	ENTITY WIDE (GTE ALBERTA INC.)	766,919							<b>766,919</b>	Amounts paid in Canadian Dollars translated at an average foreign exchange rate of 1.3978. Income tax
United States of America	ENTITY WIDE (GRANTIERRA ENERGY INC.)	250,970							<b>250,970</b>	Paid in USD

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

Royalties include the following amounts of royalties in-kind: \$42,656,754 for Middle Magdalena Basin, \$26,422,662 for Putumayo Basin and \$401,633 for Llanos Basin in Colombia and \$9,565,545 for Chanangue Block, \$17,038,846 for Charapa Block, \$6,522,993 for Iguana Block, and \$502,929 for Perico Block in Ecuador. Royalties in-kind were calculated using royalty volumes multiplied by 2025 average realized price of \$56.54 per barrel for Colombia and \$61.53 per barrel in Ecuador. All royalties in Canada were paid in-kind, calculated using an average realized price of \$21.71.