

**Gran Tierra Energy Inc.**

**Report on payments to governments for the year 2023**

**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 2023 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 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 2023 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	-	145,160,150	-	-	-	-	-	145,160,150	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	NATIONAL GOVERNMENT OF COLOMBIA	DIRECTORATE OF NATIONAL TAXES AND CUSTOMS OF COLOMBIA	108,318,283	-	-	-	-	-	-	108,318,283	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	NATIONAL GOVERNMENT OF COLOMBIA		-	-	1,435,982	-	-	-	-	1,435,982	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	MUNICIPALITY OF PUERTO ASÍS		412,336	-	-	-	794,268	-	-	1,206,604	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	MUNICIPALITY OF MOCOÁ		370,955	-	-	-	430,535	-	-	801,490	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	MUNICIPALITY OF SAN MARTÍN		317,717	-	-	-	432,137	-	-	749,854	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	MUNICIPALITY OF VILLAGARZÓN		294,184	-	-	-	439,977	-	-	734,161	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	MUNICIPALITY OF RIO DE ORO		112,646	-	-	-	169,476	-	-	282,122	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	INDIGENOUS COMMUNITY OF CABILDO AWA		-	-	-	-	216,751	-	-	216,751	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	INDIGENOUS COMMUNITY OF RESGUARDO INGA WASIPUNGO		-	-	-	-	198,001	-	-	198,001	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD

Colombia	MUNICIPALITY OF PUERTO GUZMAN		117,674	-	-	-	71,360	-	-	189,034	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	MUNICIPALITY OF PIAMONTE		117,674	-	-	-	23,641	-	-	141,315	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	DISTRICT OF BOGOTA		139,012	-	-	-	-	-	-	139,012	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	MUNICIPALITY OF RIONEGRO		-	-	-	-	131,975	-	-	131,975	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	INDIGENOUS COMMUNITY ORGANIZATION (ORCONEPUL)		-	-	-	-	86,410	-	-	86,410	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Ecuador	GOVERNMENT OF ECUADOR	MINISTRY OF ENERGY AND NON-RENEWABLE NATURAL RESOURCES OF ECUADOR	-	10,388,278	357,000	-	-	-	-	10,745,278	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	INTERNAL REVENUE SERVICE	380,688	-	-	-	-	-	-	380,688	Paid in USD
United States of America	STATE OF DELAWARE	DELAWARE SECRETARY OF STATE	252,058	-	-	-	-	-	-	252,058	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	110,200,481	-	173,826	-	-	-	-	110,374,307	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	MIDDLE MAGDALENA BASIN	-	89,831,037	248,616	-	733,588	-	-	90,813,241	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD.
Colombia	PUTUMAYO BASIN	-	54,651,565	768,647	-	2,260,943	-	-	57,681,155	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD.
Colombia	LLANOS BASIN	-	677,548	230,570	-	-	-	-	908,118	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Colombia	LOWER MAGDALENA BASIN	-	-	14,323	-	-	-	-	14,323	Paid in Colombian Pesos. Translated at the 2023 average foreign exchange rate of 4,325.05:1 USD
Ecuador	ORIENTE BASIN	380,688	10,388,278	657,000	-	-	-	-	11,425,966	Paid in USD
United States of America	ENTITY WIDE	252,058	-	-	-	-	-	-	252,058	Paid in USD

