

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	AbraSilver Resource Corp.			
Reporting Year	From	2023-01-01	To:	2023-12-31
Reporting Entity ESTMA Identification Number	E562286	<input checked="" type="radio"/> Original Submission <input type="radio"/> 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	<p><i>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.</i></p>			
Full Name of Director or Officer of Reporting Entity	Carlos Pinglo		Date	
Position Title	CFO and Corporate Secretary			

Reporting Entities May
Insert Their Brand/Logo here

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Reporting Entity Name	AbraSilver Resource Corp.		Currency of the Report CAD
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Subsidiary Reporting Entities (if necessary)	E190202 Aethon Minerals Corporation.		

Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ³⁴
Argentina	Province of Salta	Special Mining Promotion Fund			7,481					7,481	Paid 4,587,379 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.
Argentina	Province of Salta	General Direction of Revenues Province of Salta			230					230	Paid 140,800 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.
Argentina	Municipality of Salta	Secretary of Water Resources			7,851					7,851	Paid 4,814,496 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.
Argentina	Municipality of Salta	Municipality of Salta Collection Agency			151					151	Paid 92,523 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.
Argentina	Province of Catamarca	General Treasury Province of Catamarca			2,615					2,615	Paid 1,603,500 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.
Argentina	Province of San Juan	General Revenue Office Province of San Juan			211					211	Paid 129,610 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.
Argentina	Province of San Juan	Ministry of Mining Province of San Juan			792					792	Paid 485,954 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.

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Currency of the Report CAD

Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ^{3,4}
Argentina	Province of San Juan	Secretary of Enviroment Province of San Juan			32					32	Paid 19,583 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.
Argentina	Government of Argentina	General Direction of Vehicles Registry			63					63	Paid 38,628 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.
Chile	Government of Chile	General Treasury of the Republic			9,305					9,305	Paid 5,704,565 Chilean Pesos ("CLP") converted to Canadian Dollar using 1 CAD=613.05 CLP The same exchange rate was used in AbraSilver Resource Corp. Consolidated Financials as year end.

Additional Notes: This report was published voluntarily and was not submitted to, or validated by, Natural Resources Canada for the purposes of the ESTMA

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Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Argentina	Diablillos			18,391					18,391	Paid 11,277,326 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS. The same exchange rate was used in AbraSilver Resource Consolidated Financials as year end.
Argentina	La Coipita			1,036					1,036	Paid 635,147 Argentinian Pesos ("ARS") translated to Canadian Dollar using 1 CAD\$=613.21 ARS. The same exchange rate was used in AbraSilver Resource Consolidated Financials as year end.
Chile	Arcas			9,305					9,305	Paid 5,704,565 Chilean Pesos ("CLP") converted to Canadian Dollar using 1 CAD=613.05 CLP. The same exchange rate was used in AbraSilver Resource Consolidated Financials as year end.

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