

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name	Endeavour Silver Corp					
Reporting Year	From	1/1/2025	To:	12/31/2025	Date submitted	5/27/2026
Reporting Entity ESTMA Identification Number	E850912	<input checked="" type="radio"/> Original Submission <input type="radio"/> 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	Elizabeth Senez	Date	5/27/2026
Position Title	CFO		

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Subsidiary Reporting Entities (if necessary)			

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
Mexico	Federal Government of Mexico	Secretariat of the Economy			823,000					823,000	Concession Fees
Mexico	Federal Government of Mexico	Treasury Federation	12,794,000	1,051,000						13,845,000	Income Taxes, Custom Fees and Taxes; Extraordinary Mining Duties and Special Mining Duties
Mexico	Federal Government of Mexico	National Water Commission			110,000					110,000	
Peru	National Government of Peru	National Superintendence of Customs and Tax Administration	4,597,000	1,131,000						5,728,000	Income Taxes, Mining Royalty and Special Mining tax
Peru	National Government of Peru	Supervisory Body for Investment in Energy and Mining (OSINERGMIN)			76,000					76,000	

Additional Notes:

- 1) All amounts have been reported in United States dollars ("USD"). Amounts paid in currencies other than USD have been translated at the weighted average of the exchange rates during the reporting period (MXN/USD exchange rate 0.05217 and PEN/USD exchange rate 0.2837)
- 2) All amounts have been rounded to the nearest US\$1,000
- 3) Payments in Peru relate to the period from May 1 to December 31, 2025, corresponding to the period during which the Company owned and consolidated Kolpa Mine.

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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
Mexico	Bolanitos Mine	2,479,000	361,000	78,000					2,918,000	
Mexico	Guanacevi Mine	10,192,000	690,000	84,000					10,966,000	
Mexico	Terronera Project	33,000		371,000					404,000	
Mexico	Pitarrilla Project	6,000		118,000					124,000	
Mexico	Guadalupe Project	7,000		64,000					71,000	
Mexico	Exploration Projects	77,000		218,000					295,000	
Peru	Kolpa Mine	4,597,000	1,131,000	76,000					5,804,000	

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