

# Extractive Sector Transparency Measures Act - Annual Report

**Reporting Entity Name** Tier One Silver Inc.

**Reporting Year** **From** 1/1/2025 **To:** 12/31/2025 **Date submitted** 5/30/2026



**Reporting Entity ESTMA Identification Number** E703839

- Original Submission
- Amended Report

**Other Subsidiaries Included**  
(optional field)

Magma Minerals S.A.C.

**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**

Stacy Rowa

**Date**

5/30/2026

**Position Title**

Chief Financial Officer



