



This is the 1st Affidavit of
Jess R. Reid in this proceeding
and was made on October 25, 2022

District of British Columbia
Division No. 3 - Vancouver
Court No. 227894

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
RSC 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE BUSINESS CORPORATIONS ACT,
S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF
GREAT PANTHER MINING LIMITED

AFFIDAVIT

I, Jess R. Reid, of 2200, 10235 – 101 Street NW, Edmonton, Alberta AFFIRM THAT:

1. I am a Solicitor with the law firm of MLT Aikins LLP, counsel for the Respondent, Asahi Refining Canada Limited ("Asahi") and, as such, have personal knowledge of the matters deposed to in this affidavit except where stated to be based upon information and belief, in which case I do verily believe the same to be true.
2. Great Panther Mining Ltd. ("GPML") traded on the Toronto Stock Exchange (the "TSX") under the stock ticker GPR.TO and on the New York Stock Exchange American ("NYSE-A") under stock ticker GPL. As a result of GPML filing its notice of intention to make a proposal ("NOI"), on September 6, 2022, the TSX suspended trading of GPR.TO and announced that GPR.TO would be delisted on October 27, 2022 and the NYSE-A announced that GPL would be delisted in 7 days. Attached hereto and marked as **Exhibit "A"** is the

September 7, 2022 GPML news release filed on SEDAR regarding both GPR.TO and GPL being delisted (the “**News Release**”).

3. I was asked by William E.J. Skelly (“**Mr. Skelly**”), counsel for Asahi, to determine the October 21, 2022 share price for GPML on the Over-the-Counter Pink Market (“**OTC**”). I determined that the stock ticker for GPML on the OTC is GPLDF and that the website “<https://finance.yahoo.com/quote/GPLDF/>” (“**Yahoo! Finance US**”) provided a consolidated share price chart of both GPL, from when it traded on the NYSE-A, and GPLDF, now that it is listed on the OTC. The share price for GPLDF on Yahoo! Finance US on October 21, 2022 was listed as USD\$0.0815 (the “**October 21 Yahoo! Price**”). Attached hereto and marked as **Exhibit “B”** is the screenshot taken on October 24, 2022 of the October 21 Yahoo! Price at 3:15PM EDT (*with the web browser bookmark bar redacted*).
4. I was also asked by Mr. Skelly to determine the share price of GPR.TO on the TSX on the last date that GPR.TO was publicly traded before being suspended. As GPR.TO was suspended on September 6, 2022, according to the News Release, the last day of active trading for GPR.TO was September 2, 2022. The Yahoo! Finance Canada website, being <https://ca.finance.yahoo.com/quote/GPR.TO> (“**Yahoo! Finance CDN**”) indicates that the share price for GPR.TO on September 2, 2022 was CAD\$1.09 (the “**September 2 Yahoo! CDN Price**”). Attached hereto and marked as **Exhibit “C”** is an October 24, 2022 screenshot taken from the Yahoo! Finance CDN website of the share price chart for GPR.TO highlighting the September 2, Yahoo! CDN Price (*with the web browser bookmark bar redacted*).
5. I was able to determine from the GPML website, being <https://www.greatpanther.com/investors/stock-information/> (the “**GPML Website**”), the total number of outstanding issued shares of GPML, last updated as of August 3, 2022, to be 47,137,066 shares (the “**Outstanding Shares**”). The total number of outstanding diluted shares, which includes the Outstanding Shares, the deferred share units, the performance share units, the restricted share units, and the stock options, is 49,747,344 shares (the “**Diluted Shares**”). Attached hereto and marked as **Exhibit “D”** is an October 24, 2022

6. I make this affidavit for no improper purpose.
7. I am affirming this affidavit using video technology, outside the commissioner's physical presence, in accordance with the process outlined in the Supreme Court of British Columbia's March 27, 2020 Notice to the Profession, the Public and Media entitled "Affidavits for Use in Court Proceedings" (COVID-19 Notice No. 2).

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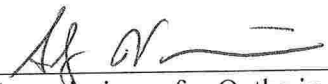
JESS R. REID

30500336

EXHIBIT "A"

This is Exhibit "A" referred to in the Affidavit
of Jess R. Reid.

AFFIRMED BEFORE ME this 25th day of
October, 2022.



A Commissioner for Oaths in and for the
Province of British Columbia

NEWS RELEASE

Great Panther Mining Provides Corporate Update

This news release constitutes a "designated news release" for the purposes of the Company's prospectus supplement dated October 15, 2021, to its short form base shelf prospectus dated September 10, 2021.

Vancouver, BC, September 7, 2022 – Great Panther Mining Limited (TSX:GPR; NYSE-A:GPL) ("Great Panther" or the "Company"), reports a corporate update following the announcement on September 6, 2022, regarding the filing of a notice of intention to seek creditor protection (the "NOI").

Judicial Reorganization (Brazil)

Great Panther's Brazilian subsidiary, Mina Tucano Ltda. ("Mina Tucano") and its two shareholders, Beadell (Brazil) Pty Ltd and Beadell (Brazil 2) Pty Ltd, has filed a judicial reorganization proceeding in the judicial district of Rio de Janeiro, State of Rio de Janeiro, Brazil. The judicial reorganization proceeding is a court-supervised arrangement between debtors and their creditors to allow the debtors to attempt to restructure their operations and liabilities and in order to address a situation of financial distress.

Under the judicial reorganization proceeding, Mina Tucano and its shareholders will remain in possession of their assets and will continue to control and manage the business as a going concern. They will obtain protection against collection and enforcement actions in order to preserve their liquidity and assets and to effectively negotiate with their creditors a judicial reorganization plan intended to maximize stakeholder value.

A list of frequently asked questions related to the filing of the NOI and the judicial reorganization can be found on the Company's website at www.greatpanther.com/restructuring.

Stock Exchange Delisting Actions

On September 6, 2022, as a result of the Company filing a notice of intention to make a proposal (the under the *Bankruptcy and Insolvency Act* (Canada)), the Toronto Stock Exchange ("TSX") suspended trading of the Company's common shares and advised the Company that a delisting review would be required by the TSX. The TSX is reviewing the eligibility for continued listing on the TSX of the common shares of the Company pursuant to an expedited review process. The delisting review is expected to take place on September 16, 2022.

On September 6, 2022, the Company also received notice that the NYSE American (the "NYSE-A") has determined to commence proceedings to delist the Company's common shares from the NYSE-A. The NYSE-A notified the Company that it no longer complies with the continued listing standards set forth in the NYSE American Company Guide. If the Company elects not to appeal the delisting determination

within seven business days, the delisting determination will become final. The Company is evaluating its options related to the delisting notice.

ABOUT GREAT PANTHER

Great Panther Mining is a precious metals producer focused on the operation of the Tucano Gold Mine in Brazil where the Company controls a land package covering nearly 200,000 hectares in the prospective Vila Nova Greenstone belt. Great Panther is listed on the Toronto Stock Exchange under the symbol GPR and on the NYSE American under the symbol GPL.

For more information, please contact:

Fiona Grant Leydier
Vice President, Investor Relations
T : +1 604 638 8956
TF : 1 888 355 1766
E : fgrant@greatpanther.com
W : www.greatpanther.com

CAUTIONARY STATEMENT ON FORWARD-LOOKING INFORMATION

This news release contains forward-looking statements within the meaning of the United States Private Securities Litigation Reform Act of 1995 and forward-looking information within the meaning of Canadian securities laws (together, "forward-looking statements"). Such forward-looking statements include but are not limited to the effects of the judicial reorganization proceeding in Brazil, including the ability of Mina Tucano and its shareholders to remain in possession of their assets, to continue to control and manage the business as a going concern, and to obtain protection against collection and enforcement actions in order to preserve their liquidity and assets and to effectively negotiate with their creditors a judicial reorganization plan intended to maximize stakeholder value.

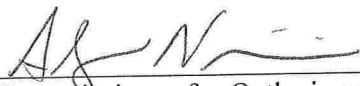
These forward-looking statements and information reflect the Company's current views with respect to future events and are necessarily based upon a number of assumptions that, while considered reasonable by the Company, are inherently subject to significant procedural, operational, business, economic and regulatory risks and uncertainties, including risks related to the restructuring process and its impact on the Company's operations and financial conditions, uncertainty regarding the ability to obtain protection against all collection and enforcement actions during the judicial reorganization proceedings, uncertainty regarding the Company's ability to identify and pursue strategic alternatives that will maximize stakeholder value, and the risks described in respect of Great Panther in its most recent annual information form and management's discussion and analysis filed with the Canadian Securities Administrators and available at www.sedar.com and its most recent annual report on Form 40-F and management's discussion and analysis on Form 6-K filed with the Securities and Exchange Commission and available at www.sec.gov.

There is no assurance that these forward-looking statements will prove accurate or that actual results will not vary materially from these forward-looking statements. Although the Company has attempted to identify important factors that could cause actual results to differ materially, there may be other factors that cause results not to be as anticipated, estimated, described, or intended. Accordingly, readers are cautioned not to place undue reliance on forward looking statements. Forward-looking statements and information are designed to help readers understand management's current views of our near- and longer-term prospects and may not be appropriate for other purposes. The Company does not intend, nor does it assume any obligation to update or revise forward-looking statements or information, whether as a result of new information, changes in assumptions, future events or otherwise, except to the extent required by applicable law.

EXHIBIT "B"

This is Exhibit "B" referred to in the Affidavit
of Jess R. Reid.

AFFIRMED BEFORE ME this 25th day of
October, 2022.



A Commissioner for Oaths in and for the
Province of British Columbia

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Great Panther Mining Limited (GPLDF)

Other OTC - Other OTC Delayed Price. Currency in USD

0.0701

-0.0189 (-21.24%)

At close: 03:58PM EDT

☆ Add to watchlist

Summary

Chart

Conversations

Statistics

Historical Data

Profile

Financials

Analysis

Options

Holders

Sustainability

Previous Close

0.0890

Market Cap

29.37M

Open

0.0800

Beta (5Y Monthly)

1.95

Bid

N/A x N/A

PE Ratio (TTM)

N/A

Ask

N/A x N/A

EPS (TTM)

N/A

Day's Range

0.0400 - 0.0800

Earnings Date

Nov 02, 2022

52 Week Range

0.0200 - 4.7000

Forward Dividend & Yield

N/A (N/A)

Volume

406,028

Ex-Dividend Date

N/A

Avg. Volume

732,729

1y Target Est

5.75

Full screen

0.1100

Fri, Oct 21, 03:15 PM

0.0815

0.0701

0.0567

0.0300

900

Tue

Wed

Thu

Fri

Mon

Trade prices are not sourced from all markets

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Great Panther Mining Provides Corporate Update

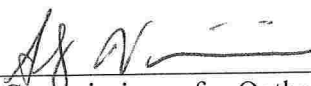
Great Panther Mining Limited (OTCPK: GPLDK) ("Great Panther" or the "Company") announces that on October 4, 2022, the Supreme Court of British Columbia (the "Court")...

ANTHER MINING LIMITED

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of Jess R. Reid.

AFFIRMED BEFORE ME this 25th day of
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A Commissioner for Oaths in and for the
Province of British Columbia



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Great Panther Mining Limited (GPR.TO)

Toronto - Toronto Real Time Price. Currency in CAD

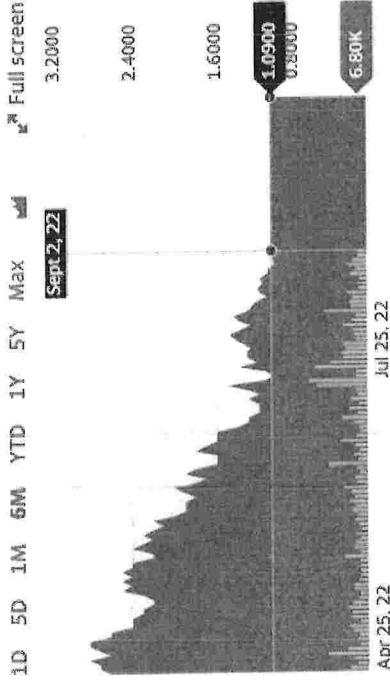
☆ Add to watchlist

1.0900 0.0000 (0.00%)

At close: September 2 03:59PM EDT

Summary Chart Conversations Statistics Historical Data Profile Financials Analysis Options Holders Sustainability

Previous Close	1.0900	Market Cap	51.379M	1D	5D	1M	6M	YTD	1Y	5Y	Max	Full screen
Open	1.0600	Beta (5Y Monthly)	1.95	Sept 2, 22								
Bid	0.0200 x 0	PE Ratio (TTM)	N/A	2.4000								
Ask	0.0200 x 0	EPS (TTM)	-0.1760	1.6000								
Day's Range	1.0600 - 1.1000	Earnings Date	Nov 02, 2022	1.0900								
52 Week Range	1.0600 - 5.8000	Forward Dividend & Yield	N/A (N/A)	0.8000								
Volume	6,795	Ex-Dividend Date	N/A	6.80K								
Avg. Volume	12,895	1y Target Est	7.62	Apr 25, 22								



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ANTHER
MINING LIMITED

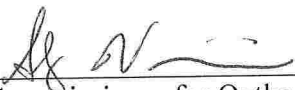
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AFFIRMED BEFORE ME this 25th day of
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A Commissioner for Oaths in and for the
Province of British Columbia

Great Panther trades on the Toronto Stock Exchange under the symbol GPR and on the NYSE American under the symbol GPL.

Capital Structure (as of 08/03/2022)

Shares Outstanding	47,137,066
Deferred Share Units	491,436
Performance Share Units	336,831
Restricted Share Units	340,728
Stock Options	1,439,273
Fully Diluted	49,747,344

Investors

Overview

Stock Information

Presentations

Reports & Filings

AGM

Webcasts

OTC: GPLDF

Open:	0.080	Volume:	406028
Last:	0.070	Day Hi:	0.080
Change:	-0.02	Day Low:	0.040

Updated: 2022-10-24 - 15:58:00

Investor Kit

📄 Corporate Presentation

📄 Financials

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JESS R. REID

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A Commissioner for Oaths in and for the
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For more information, please contact:

Fiona Grant Leydier
Vice President, Investor Relations
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TF : 1 888 355 1766
E : fgrant@greatpanther.com
W : www.greatpanther.com

CAUTIONARY STATEMENT ON FORWARD-LOOKING INFORMATION

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EXHIBIT "B"

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A Commissioner for Oaths in and for the
Province of British Columbia

JR



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Great Panther Mining Limited (GPLDF)

Other OTC - Other OTC Delayed Price. Currency in USD

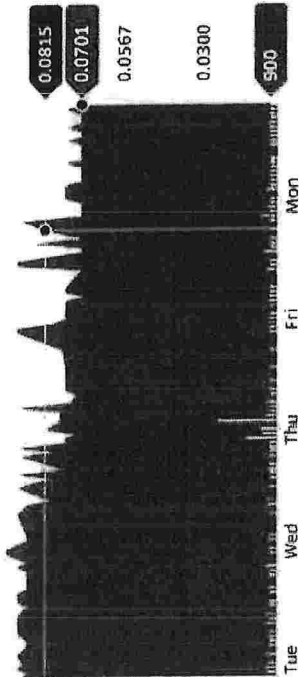
☆ Add to watchlist

0.0701 -0.0189 (-21.24%)

At close: 03:58PM EDT

Summary Chart Conversations Statistics Historical Data Profile Financials Analysis Options Holders Sustainability

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Ask	N/A x N/A	EPS (TTM)	N/A									
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52 Week Range	0.0200 - 4.7000	Forward Dividend & Yield	N/A (N/A)									
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Avg. Volume	732,729	1y Target Est	5.75									



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ANTHER
MINING LIMITED

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22

EXHIBIT "C"

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Great Panther Mining Limited (GPR.TO)

Toronto - Toronto Real Time Price. Currency in CAD

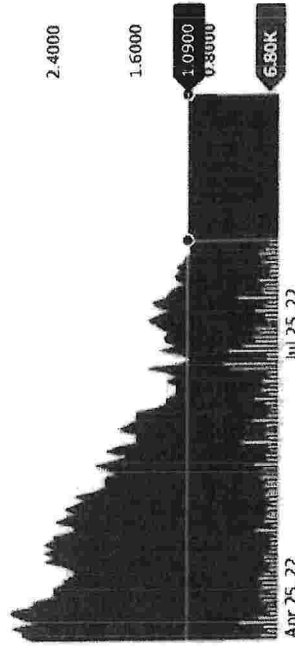
☆ Add to watchlist

1.0900 0.0000 (0.00%)

At close: September 2 03:59PM EDT

Summary **Chart** **Conversations** **Statistics** **Historical Data** **Profile** **Financials** **Analysis** **Options** **Holders** **Sustainability**

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52 Week Range	1.0600 - 5.8000	Forward Dividend & Yield	N/A (N/A)									0.3000
Volume	6,795	Ex-Dividend Date	N/A									6.80K
Avg. Volume	12,895	1y Target Est	7.62									



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ANTHER
MINING LIMITED

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Investors

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Capital Structure (as of 08/03/2022)

Shares Outstanding	47,137,066
Deferred Share Units	491,436
Performance Share Units	338,831
Restricted Share Units	340,728
Stock Options	1,439,273
Fully Diluted	49,747,344

- Overview
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- Webcasts

OTC: GPLDF

Open:	0.080	Volume:	406028
Last:	0.070	Day Hi:	0.080
Change:	-0.02	Day Low:	0.040

Updated: 2022-10-24 - 15:58:00

Investor Kit

- 📄 Corporate Presentation
- 📄 Financials