

# Extractive Sector Transparency Measures Act - Annual Report


**Reporting Entity Name**

SERABI GOLD PLC

**Reporting Year**
**From**

01/01/2024

**To:**

31/12/2024

**Date submitted**

27/06/2025

**Reporting Entity ESTMA Identification Number**

E198103

☒ Original Submission

☐ 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**

Colm Howlin

**Date**

27/06/2025

**Position Title**

Chief Financial Officer

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|                                              |       |                 |                        |            |  |
|----------------------------------------------|-------|-----------------|------------------------|------------|--|
| Reporting Year                               | From: | 01/01/2024      | To:                    | 31/12/2024 |  |
| Reporting Entity Name                        |       | SERABI GOLD PLC | Currency of the Report | USD        |  |
| Reporting Entity ESTMA Identification Number |       | E198103         |                        |            |  |
| Subsidiary Reporting Entities (if necessary) |       |                 |                        |            |  |

Payments by Payee

| Country | Payee Name <sup>1</sup> | Departments, Agency, etc... within Payee that Received Payments <sup>2</sup> | Taxes     | Royalties | Fees | Production Entitlements | Bonuses | Dividends | Infrastructure Improvement Payments | Total Amount paid to Payee | Notes <sup>34</sup>                     |
|---------|-------------------------|------------------------------------------------------------------------------|-----------|-----------|------|-------------------------|---------|-----------|-------------------------------------|----------------------------|-----------------------------------------|
| Brazil  | Government of Brazil    | Ministry of Finance                                                          | 2,899,687 |           |      |                         |         |           |                                     | 2,899,687                  | Taxes on annual profits - IRPJ and CSLL |
| Brazil  | Government of Brazil    | Ministry of Labour and Employment                                            | 3,950,698 |           |      |                         |         |           |                                     | 3,950,698                  | Payroll taxes - INSS IPRF etc           |
| Brazil  | Government of Brazil    | National Department of Mining Production                                     |           | 1,230,784 |      |                         |         |           |                                     | 1,230,784                  | Royalty on Sales - CFEM                 |
| Brazil  | State of Pará           | State Treasury Department                                                    | 1,605,043 |           |      |                         |         |           |                                     | 1,605,043                  | Taxes on purchases - ICMS, TRFM         |
| Brazil  | Government of Brazil    | Federal Saving Bank                                                          | 906,813   |           |      |                         |         |           |                                     | 906,813                    | Unemployment Fund - FGTS                |
| Brazil  | Government of Brazil    | Ministry of Finance                                                          | 616,451   |           |      |                         |         |           |                                     | 616,451                    | Importation Taxes                       |
| Brazil  | State of Pará           | State Mining Agency                                                          | 18,659    |           |      |                         |         |           |                                     | 18,659                     | Exploration Tenement costs              |
|         |                         |                                                                              |           |           |      |                         |         |           |                                     |                            |                                         |
|         |                         |                                                                              |           |           |      |                         |         |           |                                     |                            |                                         |
|         |                         |                                                                              |           |           |      |                         |         |           |                                     |                            |                                         |
|         |                         |                                                                              |           |           |      |                         |         |           |                                     |                            |                                         |
|         |                         |                                                                              |           |           |      |                         |         |           |                                     |                            |                                         |

Additional Notes: All payments are reported in United States dollars (the entity's reporting currency), translated from Brazilian Reals by converting the payments at the exchange rate existing at the time the payment is made. The average exchange rate for the year is 5.3889

