Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	SERABI GOLD PLC					
Reporting Year	**From**	01/01/2025	**To:**	31/12/2025	**Date submitted**	**23/09/2026**
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 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 respects for the purposes of the Act, for the reporting year listed above.

Full Name of Director or Officer of Reporting Entity	**Mike Hodgson**	**Date**	*22/09/2026*
Position Title	**Chief Executive Officer**		

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	**From:**	01/01/2025	**To:**	31/12/2025	
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[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]
Brazil	Government of Brazil	Ministry of Finance	12,056,540							**12,056,540**	Taxes on annual profits - IRPJ and CSLL and importation taxes
Brazil	Government of Brazil	Ministry of Labour and Employment	8,057,709							**8,057,709**	Payroll taxes - INSS IPRF etc
Brazil	Government of Brazil	National Department of Mining Production		2,181,038						**2,181,038**	Royalty on Sales - CFEM
Brazil	State of Pará	State Treasury Department	6,313,906							**6,313,906**	Taxes on purchases - ICMS, TRFM
Brazil	Government of Brazil	Federal Saving Bank	1,190,540							**1,190,540**	Unemployment Fund - FGTS
Brazil	State of Pará	Local Municipal Government	725,611							**725,611**	Local Municipal Government - ISS
Brazil	State of Pará	State Mining Agency	90,511							**90,511**	Exploitation Tenement costs

Additional Notes: All payments are reported in United States dollars (the entity's reporting currency), translated from Brazilian Reais by converting the payments at the exchange rate existing at the time the payment is made. The average exchange rate for the year is 5.5869

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Reporting Entity Name			SERABI GOLD PLC		**Currency of the Report**	USD
Reporting Entity ESTMA Identification Number			E198103			
Subsidiary Reporting Entities (if necessary)						

Payments by Project

Country	Project Name[1]	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes[23]
Brazil	Palito Complex	15,284,750	1,039,954						**16,324,704**	
Brazil	Coringa Project	13,150,067	1,141,084						**14,291,151**	

Additional Notes[3]: All payments are reported in United States dollars (the entity's reporting currency), translated from Brazilian Reais by converting the payments at the exchange rate existing at the time the payment is made. The average exchange rate for the year is 5.5869