

# Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	KGHM International Ltd.						
Reporting Year	From	2024-01-01	To:	2024-12-31	Date submitted	2025-05-27	Reporting Entities May Insert Their Brand/Logo here
Reporting Entity ESTMA Identification Number	E431144	<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report					
Other Subsidiaries Included (optional field)	Robinson Nevada Mining Company, Carlota Copper Company, KGHM Chile Spa, DMC Mining Services UK Ltd.						
For Consolidated Reports - Subsidiary Reporting Entities Included in Report:	E401983 FNX Mining Company Inc.						
Not Substituted							
Attestation by Reporting Entity							
<p><i>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.</i></p>							
Full Name of Director or Officer of Reporting Entity	Wojciech Urbanczyk			Date	2025-05-27		
Position Title	Head of Finance						

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Reporting Entity Name	KGHM International Ltd.				Currency of the Report		USD				
Reporting Entity ESTMA Identification Number	E431144										
Subsidiary Reporting Entities (if necessary)	E401983 FNX Mining Company Inc.										
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>
United States of America	County of White Pine	White Pine County Treasurer	3,465,138		52,750					3,517,888	\$3.5M relates to Property taxes \$52k relates to road maintenance. Payments made in US dollar
United States of America	County of White Pine	White Pine County Recorder			61,736					61,736	Payments made in US dollar
United States of America	State of Nevada	Nevada Department of Taxation	1,847,446							1,847,446	BUS. Tax amounted to \$831k, USE Tax amounted to \$778k Gold/Silver excise tax - \$238k
United States of America	City of Ely	Municipal Water Department			346,587					346,587	Payments made in US dollar
United States of America	State of Nevada	Nevada Division of Water Resouroes			337,633					337,633	Payments made in US dollar
United States of America	City of Ely	Ely Disposal Service			233,594					233,594	Payments made in US dollar
United States of America	Government of the United States of America	Federal Bureau of Land Management			607,702					607,702	Robinson Nevada Mining Corporation - \$507K, Carlota Copper Company \$101K
United States of America	State of Nevada	Nevada Division of Environmental Protection			129,551					129,551	Payments made in US dollar
United States of America	State of Pennsylvania	Pennsylvania Department of Revenue	112,869							112,869	Payments made in US dollar
United States of America	State of Utah	Utah Trust Land			72,325					72,325	Payments made in US dollar
United States of America	State of Nevada	State Collection and Disbursement Unit			331,912					331,912	Payments made in US dollar
United States of America	Government of the United States of America	United States Department of Treasury - Internal Revenue Service	603,445							603,445	Robinson Holdings USA ltd. \$220K Corporate Income Tax Carlota Copper Company \$384k Withholding tax on Royalty payments
United States of America	County of Gila	Gila County Treasurer	132,726							132,726	Payments made in US dollar
Chile	Government of Chile	General Treasury of the Republic	1,265,176							1,265,176	DMC Corporate TAX. Payment made in Chilean Peso (CLP) and reported in USD by using the average rate over the course of the reporting period [USD to CLP] : \$1 USD = \$947.68 \$1 USD = \$937.85 CLP, \$1 USD = \$960.43 CLP Payment from DMC Chile \$832k Payment from Aguas de la Sierra Limitada \$81k Payment from Minera Carizallilo Ltda \$352k

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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>
Canada	Government of Canada	Canadian Revenue Agency	938,678		2,636,376					3,575,054	Payments made in Canadian dollars and reported in USD by using the average rate over the course of the reporting period [USD to CAD] : \$1 USD = \$1.3687 CAD, \$1 USD = \$1.3568 CAD,\$1 USD = \$1.3587 CAD Corporate tax paid by FNX Mining \$939k Fees paid by FNX Mining Company \$261k WHT paid by KGHM International LTD \$2,375k
Canada	Atikameksheng Anishnawbek				882,326					882,326	Payments made in Canadian dollars and reported in USD by using the average rate over the course of the reporting period [USD to CAD] : \$1 USD = \$1.3779 CAD
Canada	Sagamok Anishnawbek First Nations				608,657					608,657	Payments made in Canadian dollars and reported in USD by using the average rate over the course of the reporting period [USD to CAD] : \$1 USD = \$1.3509 CAD
Canada	Government of Ontario	Workplace Safety and Insurance Board			551,202					551,202	Payment made in Canadian dollars and reported in USD by using the average rate over the course of the reporting period [USD to CAD] \$1 USD = \$1.3630 CAD
Canada	City of Sudbury	Greater Sudbury Utilities	218,661							218,661	Payment made in Canadian dollars and reported in USD by using the average rate over the course of the reporting period [USD to CAD] : \$1 USD = \$1.3639 CAD
Canada	Whitefish River First Nation				99,139					99,139	Payments made in Canadian dollars and reported in USD by using the average rate over the course of the reporting period [USD to CAD] : \$1 USD = \$1.3616 CAD

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Subsidiary Reporting Entities (if necessary)		E401983 FNX Mining Company Inc.			

### Payments by Payee

[illegible]

**Additional Notes:**

KGHM International ("KGHMI") has formed a joint venture ("Sierra Gorda JV") with Sumitomo Metal Mining Co. Ltd. and Sumitomo Corporation to develop and operate the Sierra Gorda copper-molybdenum mine in Chile. On February 22, 2022 Sumitomo transferred their stake of the SG ownership to South 32. KGHMI through its subsidiaries in Chile owns 55%. KGHMI has determined that it does not control Sierra Gorda JV notwithstanding the fact that it owns more than 50% of the issued share capital of the Sierra Gorda JV. The owner's council is an independent body responsible for oversight and decision making for the Sierra Gorda JV. The factors that the Group considered in making the determination include the KGHMI's right to appoint an equal number of members to the owners' council. The owners' council consists of three representatives from each Joint venture partner. The three members are directly appointed by KGHM Polska Miedź S.A. (parent company of KGHMI). KGHMI cannot unilaterally control the decision-making and payments for the Sierra Gorda JV and joint venture partners need to agree on decisions at the owner's council. To ensure that the report is transparent in the payments made by the Sierra Gorda JV are included. The Sierra Gorda JV paid taxed of \$ 27,337,486.00 to Tesorería General de la República (Federal Government of Chile) and \$ 147,689.95 to Tesorería Municipal de Sierra Gorda (Municipal Authority).

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### Payments by Project

[illegible]

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Reporting Year

Reporting Entity Name

Reporting Entity ESTMA Identification Number

Subsidiary Reporting Entities (if necessary)

From:

2024-01-01

To:

2024-12-31

Currency of the Report

USD

KGHM International Ltd.

E431144

E401983 FNX Mining Company Inc.

Payments by Project

Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes <sup>23</sup>

Additional Notes<sup>3</sup>:

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