

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	KGHM International Ltd.			Reporting Entities May Insert Their Brand/Logo here	
Reporting Year	From	2025-01-01	To: 2025-12-31		Date submitted 2026-05-19
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	2026-05-19	
Position Title	Head of Finance				

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	Currency of the Report	USD

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
United States of America	State of Nevada	Nevada Department of Taxation	10,644,994							10,644,994	Gold/silver Excise tax \$9,000k, BUS Tax 968k, USE TAX \$679k
United States of America	County of White Pine	White Pine County Treasurer	4,430,306		50,000					4,480,306	Property Tax \$4,430k, Road Maintenance \$50k
United States of America	County of White Pine	White Pine County Recorder			31,024					31,024	
United States of America	Government of the United States of America	Federal Bureau of Land Management			610,153					610,153	Robinson Mining company \$510k, Carlota Copper Company \$110k
United States of America	State of Nevada	State Collection and Disbursement Unit			306,482					306,482	
United States of America	City of Ely	Municipal Water Department			286,558					286,558	
United States of America	State of Nevada	Nevada State Treasurer's Office			251,624					251,624	
United States of America	City of Ely	Ely Disposal Service			236,551					236,551	
United States of America	State of Pennsylvania	Pennsylvania Department of Revenue	170,180							170,180	
United States of America	State of Nevada	Nevada Division of Environmental Protection			149,655					149,655	
United States of America	State of Nevada	Nevada Division of Water Resources			89,472					89,472	
United States of America	State of Utah	Utah Trust Land			75,655					75,655	
United States of America	State of Nevada	Nevada system of Higher Education			71,823					71,823	
United States of America	City of West Wendover	City of Wendover			61,087					61,087	
United States of America	County of Tooele	Tooele County Treasurer			58,467					58,467	Property Tax
United States of America	State of Nevada	Nevada Department of Wildlife			55,220					55,220	
United States of America	Government of the United States of America	United States Department of Treasury - Internal Revenue Service	3,368,085							3,368,085	Robinson Holdings USA Ltd. \$3,164K Corporate Income Tax/Excise Tax Carlota Copper Company \$204k Royalties/WHT
United States of America	County of Gila	Gila County Treasurer	123,403							123,403	
Canada	Government of Canada	Canadian Revenue Agency			2,527,777					2,527,777	Payments made in Canadian dollars and reported in USD. Average [USD to CAD] : \$1 USD = \$1.4169 WHT paid by KGHM International LTD \$2,528k
Canada	Atikameksheng Anishnawbek				2,907,106					2,907,106	Payments made in Canadian dollars and reported in USD. Average [USD to CAD] : \$1 USD = \$1.3923 CAD
Canada	Government of Ontario	Workplace Safety and Insurance Board			238,363					238,363	Payment made in Canadian dollars and reported in USD. Average [USD to CAD] : \$1 USD = \$1.4302 CAD

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Canada	City of Sudbury	Greater Sudbury Utilities	209,094		64,794					273,888	Payment made in Canadian dollars and reported in USD. Average [USD to CAD] : \$1 USD = \$1.4107 CAD, \$1 USD = \$1.4382 CAD
Canada	Sagamok Anishnawbek First Nations				139,560					139,560	Payments made in Canadian dollars and reported in USD. Average [USD to CAD] : \$1 USD = \$1.3929 CAD
Canada	Temagami First Nation				67,944					67,944	Payments made in Canadian dollars and reported in USD. Average [USD to CAD] : \$1 USD = \$1.3857 CAD
Chile	Government of Chile	General Treasury of the Republic	813,940							813,940	Payment made in Chilean Peso (CLP) and reported in USD. [USD to CLP] : \$1 USD = \$943.75 CLP, \$1 USD = \$944.00 CLP Payment from Aguas de la Sierra Limitada \$342k Payment from Minera Carizalillo Ltda \$472k

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 Miedz 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 \$ 41,240,090.46 to Tesoreria General de la República (Federal Government of Chile) and \$ 154,543.69 to Tesorería Municipal de Sierra Gorda (Municipal Authority).

