Extractive Sector Transparency Measures Act - Annual Report											
Reporting Entity Name	Lion One PTE Limited										
Reporting Year	From	7/1/2024	To:	6/30/2025	Date submitted	11/27/2025					
Reporting Entity ESTMA Identification Number	E967098		Original SulAmended R								
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		Tony \	oung		Date	11/27/2025					
Position Title	CFO										

Extractive Sector Transparency Measures Act - Annual Report											
Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if necessary)	From:		To: Lion One PTE Limited E967098	6/30/2025		Currency of the Report	CAD				
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
Fiji	Government of Fiji	Ministry of Lands & Mineral Resources (Mineral Resources Department - MRD)		477,469						477,469	Payment made in Fijian Dollars (FJD),781,072 x 0.6113 (1 FJD = 0.6113 CAD, annual average exchange rate)
Additional Notes:											

Extractive Sector Transparency Measures Act - Annual Report												
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Reporting Year Reporting Entity Name Reporting Entity ESTMA Identification Number Subsidiary Reporting Entities (if	From:	7/1/2024	To: Lion One PTE Limited E967098	6/30/2025		Currency of the Report	CAD					
necessary) Payments by Project												
Country Project Name ¹ Taxes Royalties Fees Production Entitlements Bonuses Dividends Infrastructure Improvement Payments Project Notes ²³												
Fiji	SML 62 (Mining Lease) - Tuvatu		477,469					inprovince a ginome	477,469	Payment made in Fijian Dollars (FJD),781,072 x 0.6113 (1 FJD = 0.6113 CAD, annual average exchange rate)		
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Additional Notes ³ :												