



Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	Regulus Resources Inc.					
Reporting Year	From	2024-10-01	To:	2025-09-30	Date submitted	2026-02-10
Reporting Entity ESTMA Identification Number	E035275	<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report				
Other Subsidiaries Included (optional field)	Regulus Resources Peru SAC, Kori Anta SAC, Anta Norte SAC, Centaurus Holding SAC					
Not Consolidated						
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	Megan Cameron-Jones			Date	2026-02-10	
Position Title	Corporate Secretary					

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 2024-10-01	To: 2025-09-30	Currency of the Report CAD
Reporting Entity Name	Regulus Resources Inc.		
Reporting Entity ESTMA Identification Number	E035275		
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
Peru	National Government of Peru	Geological, Mining and Metallurgical Institute			140,000					140,000	Mining rights
Peru	National Government of Peru	National Superintendency of Tax Administration	180,000							180,000	Payments related to net assets tax.

Additional Notes: The amounts above are reflected in CAD, the functional currency of the reporting entity -- the exchange rates at Sept. 30, 2025 to convert source currency amounts to CAD were as follows: PEN: .3975 and USD: 1.3917

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 2024-10-01	To: 2025-09-30	
Reporting Entity Name	Regulus Resources Inc.		Currency of the Report CAD
Reporting Entity ESTMA Identification Number	E035275		
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
Peru	AntaKori	180,000		140,000					320,000	Payments related to mining rights and net assets tax.

Additional Notes³: The amounts above are reflected in CAD, the functional currency of the reporting entity -- the exchange rates at Sept. 30, 2025 to convert source currency amounts to CAD were as follows: PEN: .3975 and USD: 1.3917