| Extractive Sector  | or Transp | oarency Mo | easures /   | Act - Annı         | ual Report     |            |
|--|-----------|------------|---|--------------------|----------------|------------|
| Reporting Entity Name  |           |            | Lion Cop  | oper and Gold Corp |                |            |
| Reporting Year   | From      | 1/1/2023   | To:   | 12/31/2023         | Date submitted | 05.29.2024 |
| Reporting Entity ESTMA Identification Number   | E953598   |            | <ul> <li>Original Subi</li> <li>Amended Re</li> </ul> |                    |                |            |
| Other Subsidiaries Included<br>(optional field)  |           |            |   | none               |                |            |
| Not Consolidated   |           |            |   |                    |                |            |
| Not Substituted  |           |            |   |                    |                |            |
| Attestation by Reporting Entity  |           |            |   |                    |                |            |
| In accordance with the requirements of the ESTMA, and in pa<br>Based on my knowledge, and having exercised reasonable di<br>for the reporting year listed above. |           |            |   |                    | •              |            |
|  |           |            |   |                    |                |            |
| Full Name of Director or Officer of Reporting Entity   |           | Lei V      | Vang  |                    | Date           | 05.29.2024 |
| Position Title   |           | CF         | =0  |                    |                |            |

|   | Extractive Sector Transparency Measures Act - Annual Report |   |  |            |            |                         |         |           |  |                               |  |  |
|---|---|---|--|------------|------------|-------------------------|---------|-----------|--|-------------------------------|--|--|
| Reporting Year<br>Reporting Entity Name<br>Reporting Entity ESTMA<br>Identification Number<br>Subsidiary Reporting Entities (if<br>necessary) | From:   |   | <b>To:</b><br>on Copper and Gold Corp<br>E953598 | 12/31/2023 |            | Currency of the Report  | USD     |           |  |                               |  |  |
| Payments by Payee   |   |   |  |            |            |                         |         |           |  |                               |  |  |
| Country   | Payee Name <sup>1</sup>                                     | Departments, Agency, etc<br>within Payee that Received<br>Payments <sup>2</sup> | Taxes  | Royalties  | Fees       | Production Entitlements | Bonuses | Dividends | Infrastructure<br>Improvement Payments | Total Amount paid to<br>Payee | Notes <sup>34</sup>  |  |
| United States of America  | Bureau of Land Management                                   |   |  |            | 241,470    |                         |         |           |  | 493,925                       | Mineral Claim Fees   |  |
| United States of America  | Lyon County   |   | 27,563   |            | 18,117     |                         |         |           |  |                               | Mineral Claim fees and County<br>Recording fees and Property Taxes |  |
| United States of America  | Mineral County  |   |  |            | 817<br>111 |                         |         |           |  | 817                           | County recording fee   |  |
| United States of America  | Douglas County  |   |  |            |            |                         |         |           |  |                               | County recording fee   |  |
| Additional Notes:   |   |   |  |            |            |                         |         |           |  |                               |  |  |

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|  |                           |          | Extractive                                 | Sector Transpa   | arency Measures A       | Act - Annual Repo      | ort       |  |                                 |   |  |  |  |
|--|---------------------------|----------|--|------------------|-------------------------|------------------------|-----------|--|---------------------------------|---|--|--|--|
| Reporting Year<br>Reporting Entity Name<br>Reporting Entity ESTMA<br>dentification Number<br>Subsidiary Reporting Entities (if<br>necessary) | From:                     | 1/1/2023 | To:<br>Lion Copper and Gold Cor<br>E953598 | 12/31/2023<br>p  |                         | Currency of the Report | USD       |  |                                 |   |  |  |  |
| ,,<br>,,   | Payments by Project       |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
| Country  | Project Name <sup>1</sup> | Taxes    | Royalties                                  | Fees             | Production Entitlements | Bonuses                | Dividends | Infrastructure<br>Improvement Payments | Total Amount paid by<br>Project | Notes <sup>23</sup>   |  |  |  |
| United States of America   | MacArthur                 |          |  | 164,508          |                         |                        |           |  | 164,508                         | mineral Claim Fees and<br>recording fees<br>Mineral claim Fees and  |  |  |  |
| United States of America<br>United States of America   | Wassuk<br>Yerington       | 27,563   |  | 56,928<br>38,310 |                         |                        |           |  | 56,928<br>65,873                | recording fees<br>Mineral claim fees and<br>recording fees and prop |  |  |  |
| United States of America   | Copper Cayon              |          |  | 769              |                         |                        |           |  | 769                             | taxes<br>recording fees   |  |  |  |
| United States of America   | Falcon Copper             |          |  | 252,455          |                         |                        |           |  | 252,455                         | Mineral claim fees  |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |
|  |                           |          |  |                  |                         |                        |           |  |                                 |   |  |  |  |

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| Reporting Year<br>Reporting Entity Name<br>Reporting Entity ESTMA<br>dentification Number<br>Subsidiary Reporting Entities (if<br>necessary) | From:                     | 1/1/2023 | To:<br>Lion Copper and Gold Corp<br>E953598 | 12/31/2023 |                         | Currency of the Report | USD       |  |                                 |                     |  |
|--|---------------------------|----------|---|------------|-------------------------|------------------------|-----------|--|---------------------------------|---------------------|--|
| Payments by Project  |                           |          |   |            |                         |                        |           |  |                                 |                     |  |
| Country  | Project Name <sup>1</sup> | Taxes    | Royalties                                   | Fees       | Production Entitlements | Bonuses                | Dividends | Infrastructure<br>Improvement Payments | Total Amount paid by<br>Project | Notes <sup>23</sup> |  |
| Additional Notes <sup>3</sup> :  |                           |          |   |            |                         |                        |           |  |                                 |                     |  |