

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name Arras Minerals Corp.

Reporting Year **From** 11/1/2024 **To:** 10/31/2025 **Date submitted** 4/22/2026

Reporting Entity ESTMA Identification Number E538260

Original Submission
 Amended Report

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 Christopher Richards **Date** 4/22/2026

Position Title CFO

Extractive Sector Transparency Measures Act - Annual Report

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|-----------------------------------------------------|----------------------|-----------|------------|------------|-------------------------------|-----|
| Reporting Year | From: | 11/1/2024 | To: | 10/31/2025 | Currency of the Report | USD |
| Reporting Entity Name | Arras Minerals Corp. | | | | | |
| Reporting Entity ESTMA Identification Number | E538260 | | | | | |
| 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 |
|------------|----------------------------------------------|------------------------------------------------------------------------------|-------|-----------|---------|-------------------------|---------|-----------|-------------------------------------|----------------------------|-------------------------------------------------|
| Kazakhstan | The Government of the Republic of Kazakhstan | | 461 | | 247,015 | | | | | 247,476 | Fiscal year end FX rate Tenge => USD 0.00188654 |
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Additional Notes:

Extractive Sector Transparency Measures Act - Annual Report

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|-----------------------------------------------------|------------------------|-----------------------|-----------------------------------|
| Reporting Year | From: 11/1/2024 | To: 10/31/2025 | |
| Reporting Entity Name | Arras Minerals Corp. | | Currency of the Report USD |
| Reporting Entity ESTMA Identification Number | E538260 | | |
| 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 |
|------------|---------------------------|-------|-----------|--------|-------------------------|---------|-----------|-------------------------------------|------------------------------|-------------------------------------------------|
| Kazakhstan | Ekidos/Stepone | 461 | | 54,692 | | | | | 55,153 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Akkuduk | | | 19,791 | | | | | 19,791 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Nogurbek | | | 24,056 | | | | | 24,056 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Maisor | | | 34,122 | | | | | 34,122 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Elemes | | | 33,781 | | | | | 33,781 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Aktasty | | | 31,662 | | | | | 31,662 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Besshoky | | | 5,032 | | | | | 5,032 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Aimanday | | | 6,552 | | | | | 6,552 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | South Bosshakol | | | 10,845 | | | | | 10,845 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Azhe-1 | | | 6,454 | | | | | 6,454 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Karatal-1 | | | 4,896 | | | | | 4,896 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Karatal-2 | | | 2,670 | | | | | 2,670 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Karatal-3 | | | 5,007 | | | | | 5,007 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Tau | | | 6,231 | | | | | 6,231 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Beskauga West | | | 334 | | | | | 334 | Fiscal year end FX rate Tenge => USD 0.00188654 |
| Kazakhstan | Beskauga East | | | 890 | | | | | 890 | Fiscal year end FX rate Tenge => USD 0.00188654 |
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Additional Notes³: