

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name	Perpetua Resources Corp.		
Reporting Year	From	1/1/2025	To: 12/31/2025
			Date submitted 5/26/2026
Reporting Entity ESTMA Identification Number	E073954	<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report	
Other Subsidiaries Included (optional field)	Perpetua Resources Idaho, Inc / Idaho Gold Resources, LLC		
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	Mark Murchison	Date	5/26/2026
Position Title	Chief Financial Officer		

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	1/1/2025	To:	12/31/2025	
Reporting Entity Name	Perpetua Resources Corp.			Currency of the Report	USD
Reporting Entity ESTMA Identification Number	E073954				
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
United States of America	State of Idaho	Department of Lands			250,796					250,796	Cost recovery agreement
United States of America	Government of the United States of America	United States Forest Service			165,216					165,216	Fees associated with timber clearing and cost recovery agreement
United States of America	Government of the United States of America	Bureau of Land Management			334,800					334,800	Fees associated with land claims
United States of America	State of Idaho	Idaho Department of Environmental Quality			225,151					225,151	Cost recovery agreement
United States of America	Nez Perce Tribe	South Fork Salmon Water Quality Enhancement Fund							1,000,000	1,000,000	Contribution per CWA settlement agreement

Additional Notes: The Schedule of Payments by Payee and the Schedule of Payments by Project have been prepared in accordance with the financial reporting provisions in Sections 2, 3, 4 and 9 of the Extractive Sector Transparency Measures Act, Section 2.3 of the Extractive Sector Transparency Measures Act – Technical Reporting Specifications and Sections 3.1 to 3.6 of the Extractive Sector Transparency Measures Act – Guidance. The schedules are prepared to meet the requirements of the Extractive Sector Transparency Measures Act. As a result, the schedules may not be suitable for another purpose.

- Transactions are prepared on a cash accounting basis and reported in the USD which is the currency of the Reporting Entity;
- Payees for which payments amount to less than CAD\$100,000 (appx USD \$72,000 using the average exchange rate for the year) to the same payee in one category are excluded; and
- Payments that fall outside the seven categories presented in the schedules are not included.

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	1/1/2025	To:	12/31/2025	
Reporting Entity Name		Perpetua Resources Corp.			Currency of the Report USD
Reporting Entity ESTMA Identification Number		E073954			
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
United States of America	Sibbrite Gold Project			975,963				1,000,000	1,975,963	

Additional Notes³: The Schedule of Payments by Payee and the Schedule of Payments by Project have been prepared in accordance with the financial reporting provisions in Sections 2, 3, 4 and 9 of the Extractive Sector Transparency Measures Act, Section 2.3 of the Extractive Sector Transparency Measures Act – Technical Reporting Specifications and Sections 3.1 to 3.6 of the Extractive Sector Transparency Measures Act – Guidance. The schedules are prepared to meet the requirements of the Extractive Sector Transparency Measures Act. As a result, the schedules may not be suitable for another purpose.

- Transactions are prepared on a cash accounting basis and reported in the USD which is the currency of the Reporting Entity;
- Payees for which payments amount to less than CAD\$100,000 (appx USD \$72,000 using the average exchange rate for the year) to the same payee in one category are excluded; and
- Payments that fall outside the seven categories presented in the schedules are not included.