

# Extractive Sector Transparency Measures Act - Annual Report



**Reporting Entity Name** IsoEnergy Ltd.

**Reporting Year** **From** 2025-01-01 **To:** 2025-12-31 **Date submitted** 2026-05-07

**Reporting Entity ESTMA Identification Number** E747416

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** Graham du Preez **Date** 2026-05-07

**Position Title** Chief Financial Officer

## Extractive Sector Transparency Measures Act - Annual Report

<b>Reporting Year</b>	<b>From:</b> 2025-01-01	<b>To:</b> 2025-12-31			<b>Currency of the Report</b> CAD
<b>Reporting Entity Name</b>	IsoEnergy Ltd.				
<b>Reporting Entity ESTMA Identification Number</b>	E747416				
<b>Subsidiary Reporting Entities (if necessary)</b>					

### Payments by Payee

Country	Payee Name <sup>1</sup>	Departments, Agency, etc... within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes <sup>34</sup>
Canada	Ya'Thi Néné Lands & Resources Office		-	-	429,599	-	-	-	-	429,599	
Australia	Queensland Government	Queensland Treasury	-	-	319,035	-	-	-	-	319,035	This represents the amount paid for an environmental reclamation bond, which is expected to be returned to the Company when reclamation activities begin.
United States of America	U.S. Federal Government	U.S. Department of the Interior - Bureau of Land Management	-	-	260,170	-	-	-	-	260,170	
Australia	Queensland Government	Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development	-	-	135,066	-	-	-	-	135,066	
Australia	Queensland Government	Queensland Revenue Office	112,970	-	-	-	-	-	-	112,970	This represents the amount paid for stamp duty levied upon the acquisition of Australian exploration properties by the Reporting Entity from Consolidated Uranium Inc. and its subsidiaries in 2023.

**Additional Notes:**

- 1) Payments to Payees in the United States of America were paid in \$USD and translated to \$CAD at the exchange rate at the date of the individual payment. The average CAD:USD exchange rate in the reporting year was 1.3978.
- 2) Payments to Payees in Australia were paid in \$AUD and translated to \$CAD at the average exchange rate in the reporting year. The average CAD:AUD exchange rate in the reporting year was 0.9009.

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<b>Reporting Entity Name</b>	IsoEnergy Ltd.	
<b>Reporting Entity ESTMA Identification Number</b>	E747416	
<b>Subsidiary Reporting Entities (if necessary)</b>		

**Currency of the Report** CAD

### Payments by Project

Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes <sup>23</sup>
Australia	Queensland exploration projects	112,970	-	454,101	-	-	-	-	567,071	Taxes represent payments for stamp duty levied upon the acquisition of Australian exploration properties by the Reporting Entity from Consolidated Uranium Inc. and its subsidiaries in 2023. Fees of \$319,035 represent amounts paid for an environmental reclamation bond. This amount is expected to be returned to the Company when reclamation activities begin.
Canada	Saskatchewan exploration projects	-	-	429,599	-	-	-	-	429,599	
United States of America	Utah exploration projects	-	-	133,020	-	-	-	-	133,020	
United States of America	Tony M	-	-	127,150	-	-	-	-	127,150	

**Additional Notes<sup>3</sup>:**

- 1) Payments to Payees in the United States of America were paid in \$USD and translated to \$CAD at the exchange rate at the date of the individual payment. The average CAD:USD exchange rate in the reporting year was 1.3978.  
 2) Payments to Payees in Australia were paid in \$AUD and translated to \$CAD at the average exchange rate in the reporting year. The average CAD:AUD exchange rate in the reporting year was 0.9009.