

Information Memorandum
2026



ETSMINING
C O R P O R A T I O N

Confidential

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Headlines

Finalised Acquisition & Operational Control

ETS Mining Corporation (USA) has finalised the acquisition of 100% of Koza Ltd., securing full operational and economic rights across the asset portfolio.

Diversified Mining Asset Base

ETS Mining Corporation (USA) controls a portfolio of secured mining assets located in Alaska (The SAM Gold Project), Nevada, Canada, Ireland, and Scotland.

The SAM Gold Project – Technically De-Risked Asset

All geological, technical, and feasibility studies for The SAM Gold Project have been completed by SRK Consulting (Canada) Inc., positioning the project for mining readiness.

Strategic Asset Positioning

The SAM Gold Project is strategically located between ETS Mining Corporation's other operating and development-stage assets, enabling operational and logistical synergies.

Asset-Specific Valuation (The SAM Gold Project)

The SAM Gold Project alone supports a valuation of USD 4.0 billion, assuming the project is treated as an operational asset.

Equity Offering

An equity participation of 5% in ETS Mining Corporation (USA) is being offered, referenced against a USD 4.0 billion valuation benchmark derived solely from The SAM Gold Project.



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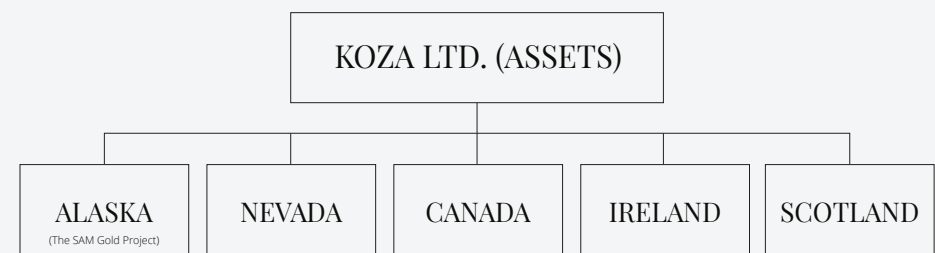
Executive Summary

ETS Mining Corporation is a U.S.-based mining investment and project development company, established in Florida, USA, focused on identifying, structuring, and advancing mineral assets through disciplined, project-specific frameworks.

ETS Mining Corporation has finalised the acquisition of 100% of the issued and outstanding shares of Koza Ltd. Whereas Koza Ltd. continues to operate the mining assets, while ETS Mining Corporation holds full ownership, strategic oversight, and economic interest at the shareholder level.

The company targets value-driven opportunities across the mining lifecycle, with a strong emphasis on governance, risk management, and capital efficiency. Clear governance structures and defined shareholder controls support disciplined decision-making and scalable project development across jurisdictions.

Through this ownership and governance model, ETS Mining Corporation aims to deliver long-term value to investors, strategic partners, and host jurisdictions.





Illustrative image only.

Asset Portfolio Overview

Alaska – SAM Gold Project

Advanced Exploration / Feasibility Stage

Koza's flagship asset with completed geological studies and technical assessments.

Nevada

Mineral Claims

Exploration claims located in one of the world's most prolific gold jurisdictions.

Canada

Exploration Interests

Prospective mineral assets within established Canadian gold belts.

Ireland

Early-Stage Mineral Assets

Exploration interests acquired as part of Koza's long-term mineral portfolio.

Scotland

Exploration Interests

Mineral assets located within historically prospective gold regions.

Note: All financial projections and company valuation are based solely on the SAM Gold Project in Alaska. Other assets represent additional exploration upside.



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The Opportunity

The SAM Gold project is well located within the Interior of Alaska and benefits from regional infrastructure and services centered in Fairbanks which is within an hour's drive of the nearest access point off the Richardson Highway, and an hour and ten minutes to the Pogo Mine Road turn off at mile marker 289. The project is serviced on its southwest boundary by the paved two-lane Richardson Highway which ultimately connects with Canada and the contiguous United States via the Alaska Highway. The Pogo Gold Mine is 64 km (40 miles) east of the property and the Fort Knox Gold Mine, outside of Fairbanks is 80 km (50 miles) north-northwest.

The project we are presenting aims to bring the high-grade Gold and Silver metal mining resources of over 1.5 million ounces as indicated both depth-wise and strike-wise open resources, and deposit is open both depth wise, as well as strike wise, into an open cast and underground mining operations within a world class polymetallic Gold-Silver corridor in Alaska region, USA. This initiative is expected to increase market reach, enhance customer value, and generate extra-ordinary returns over the next five to ten years. The most striking feature of the venture is identified ore body to convert a revenue generating machine, while the rest of the deposit is being developed.

		Quantity	Grade		Metal Content	
		Tonnes (000s)	Gold (g/t)	Silver (g/t)	Gold (koz)	Silver (koz)
Indicated	2022	24,898	1.58	21.50	1,269	17,215
Inferred	2022	15,576	1.03	8.67	514	4,344

Project Valuation

A current valuation of
USD 4.0 BILLION

Based solely on completed technical and geological studies for The SAM Gold Project

SRK Consulting's valuation for this project is as follows:

SRK recommended in 2022 that SAM gold project be valued in a range of \$30.00 to \$60.00 per ounce of Measured, Indicated and Inferred AuEq resource with a mid-range valuation of \$42.29 per ounce AuEq using the market comparable approach. This is slightly higher compared to the prior valuation in terms of the mid-range value, and the lower bound has been raised for two reasons:

The increased confidence in the Resource as a consequence of the recent characterization drilling and the 92% increase in Indicated Resource tonnes combined with a more modest increase in the contained recoverable metal within that tonnage increase.

Recognition that the distribution around valuation is likely to be asymmetric, with open upside and limited downside

SRK considered in 2022 that the SAM gold project has an estimated fair market value of \$82 million as of 13 December 2022. A reasonable "P10 – P90" range to consider is from \$60 million to \$112 million.

ETS Mining Corporation is of the opinion that even considering the SRK's basis of valuation reasonable for the discussion sake, considering the present international market price of Au and Ag (and thus the AuEq) at the level of \$4600/Ounce of gold, and \$93/Ounce of silver, AuEq valuation of the project may be fixed at \$200 million safely. Though, ETS Mining Corporation believes that this valuation is only an academic number.

Further, having around 250000 ounces of oxide gold, ready for quick exploitation and production, it is operationally safe to consider \$785 million as accumulated EBITDA over a period of four years of production at the rate of 5000 Ounce of AuEq monthly.

However, considering 1.3 million ounce of gold, and 12.2 million ounce of silver as indicated resources alone, and continuing efforts to convert this indicated resources as operational reserves along with production of 250000 ounce of gold, and associated silver, along with converting inferred resources as indicated resource, would provide \$4.0 billion as accumulated EBITDA over next 10 years of operation @ 10000 ounce of AuEq monthly. Funds generated by exploiting readily available 250000 ounce of gold shall be used, for (i) development, (ii) technology & infrastructure, (iii) working capital, and (iv) exploration.

Therefore, \$4.0 billion may reasonably be considered as a pragmatic valuation for SAM Gold Project, Alaska, USA.

Funding Request

ETS Mining Corporation is seeking USD 100 million to finance this growth initiative.

The company is open to either:

- **Equity Investment:** Offering 5% equity, based on a USD 4 billion valuation (implied value USD 200 million), with the stake available for USD 100 million as a strategic discounted entry.
- or
- **Structured Financing:** Securing USD 100 million in project financing under mutually agreed commercial terms.

The capital raised will be allocated toward advancing the SAM Gold Project and associated infrastructure, in accordance with the company's development roadmap.

Use of Funds

The requested funds will be allocated as follows:

Mine Development:	\$25 million
Infrastructure and Technology:	\$50 million
Working Capital:	\$15 million
Expansion Exploration:	\$10 million

This investment will enable the specific goals, e.g., commencement of production, increase the resource base etc. and supports our goal of achieving the operational milestone of first production by Jan 2028.

Market Potential

The global bullion market is projected to grow at a rate of over 50% annually, with demand driven by household consumption in a market like Dubai and India, and further as financial storage.

With our innovative solutions, ETS Mining Corporation is well-positioned to capture the rapid growth of this gold market quickly and drive substantial growth. Our target customer segments include India, Dubai and Switzerland, which collectively represent an addressable market.

Competitive Advantage

Our competitive advantages include:

- Developed and Ready-to-Produce Gold-Silver Resources.
- Strategic Partnerships: We have established partnerships with KOZA Ltd. for SAM Gold Project.
- Experienced Management Team: Our team brings over three decades of gold exploration, mining and processing experience and expertise.

These strengths position us favorably in the market, providing a foundation for scalable growth and high returns.



Illustrative image only.

Investment to Date

Over \$50 million have been invested to explore and develop particular Gold-Silver resources, a part of which is now ready for the exploitation and revenue generation.

Financial Projections

ETS Mining Corporation projects the following financial outcomes over the next five years:

Year	Revenue (USD)	EBITDA (USD)	Net Profit (USD)
Year 1	\$240 million	\$156 million	\$108 million
Year 2	\$277 million	\$180 million	\$125 million
Year 3	\$320 million	\$208 million	\$144 million
Year 4	\$370 million	\$240 million	\$166 million
Year 5	\$427 million	\$278 million	\$197 million

Timeline and Milestones

Phase 1: Mine Development - [Jan 2026 to Dec 2026]

Phase 2: Infrastructure & Technology - [Jan 2027 to Dec 2027]

Phase 3: Achieve full operational capacity - [Jan 2028 onwards]

Management Team



Ejaz Tauseef Shamsi
President



Dr. Mukesh Arora
Chief Executive Officer



Waqqas Q. Kaccezai
Director, Projects



Sibtain Mujahid
Chief Financial Officer



Dr. Riyaz M. K. Khan
Chief Geologist



Rakesh Sharma
Chief Mines Manager

SAM ALASKA GOLD PROJECT

TECHNICAL DETAILS



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Outline

-
- Sam Gold Project
-
- Legacy exploration summary by numbers and company
-
- Multi target setting with Naosi and Mon east at the core
-
- Naosi and Mon East resources and models
-
- Mineral Resource Statement, SRK, Sept 2022
-
- Updated cost sensitivities analysis, SRK, Sept 2025
-
- Metallurgical test-work programme
-
- Increased resources through exploration
-

Superior Asset

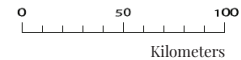
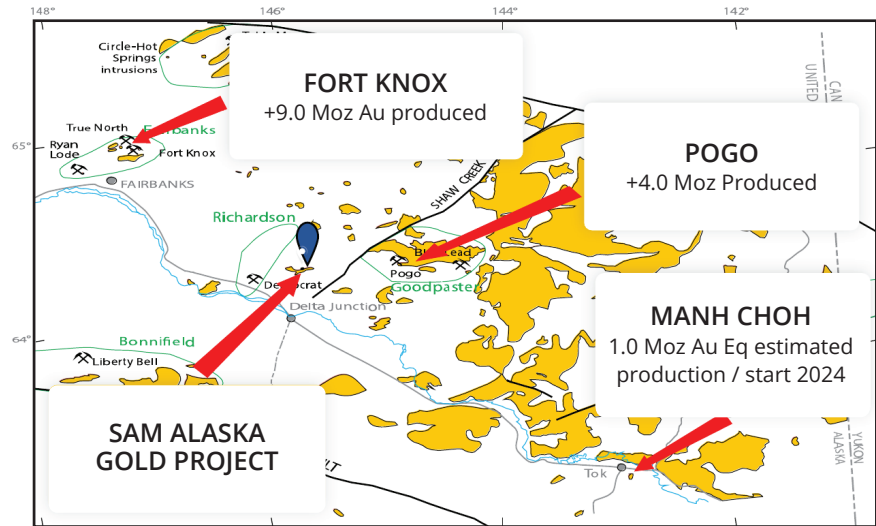
Located 50 km west of Northern Star Resources' Pogo Mine in the Richardson East Mining District, just 1 hr. 15 min SE of Fairbanks along the Alaskan Highway

- **POGO** – 4.0 Moz past production. As at mid-2019, the Resource estimate was 19.33Mt @ 9.6g/t for 5.95Moz and the Reserve was estimated to be 6.10Mt @ 7.5g/t for 1.47Moz.
- **FORT KNOX** – 7.5 Moz past production. In 2019, Fort Knox had 267.6Mt of proven and probable reserves averaging 0.4 g/t (3.04 million oz) gold
- **MANH CHOH** – Kinross anticipates production of 1 million Au Eq oz over a 4.5 year mine life based on current resources beginning in 2024, with estimated All-in Sustaining Costs (AISC) of \$750/oz Au Eq and total capital costs of \$110 million.

Scientific Investigations Report 2007-5289-A
 U.S. Department of the Interior
 U.S. Geological Survey

Tintina Gold Belt

Host to over 30 Million Oz Gold



Explanation

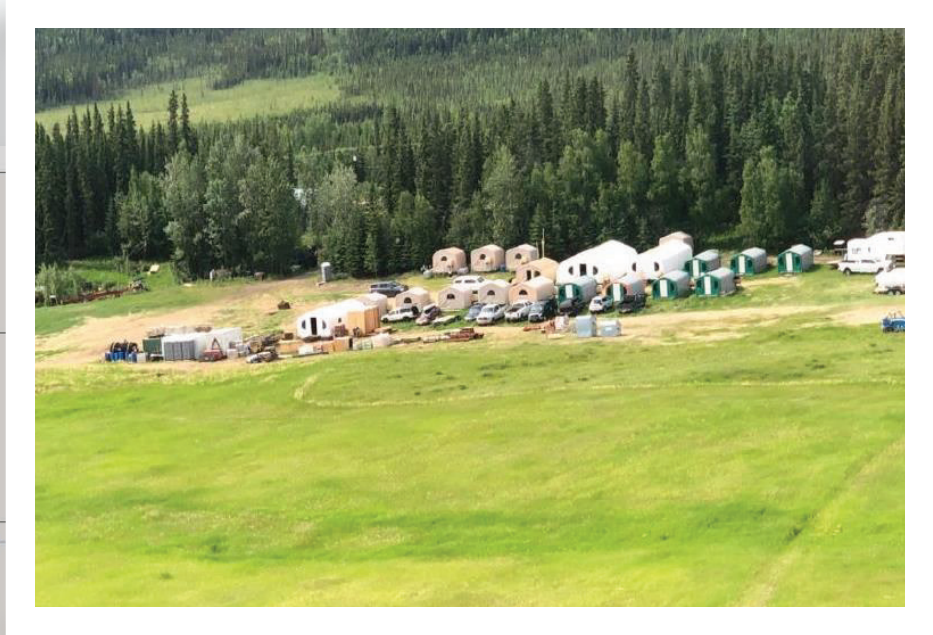
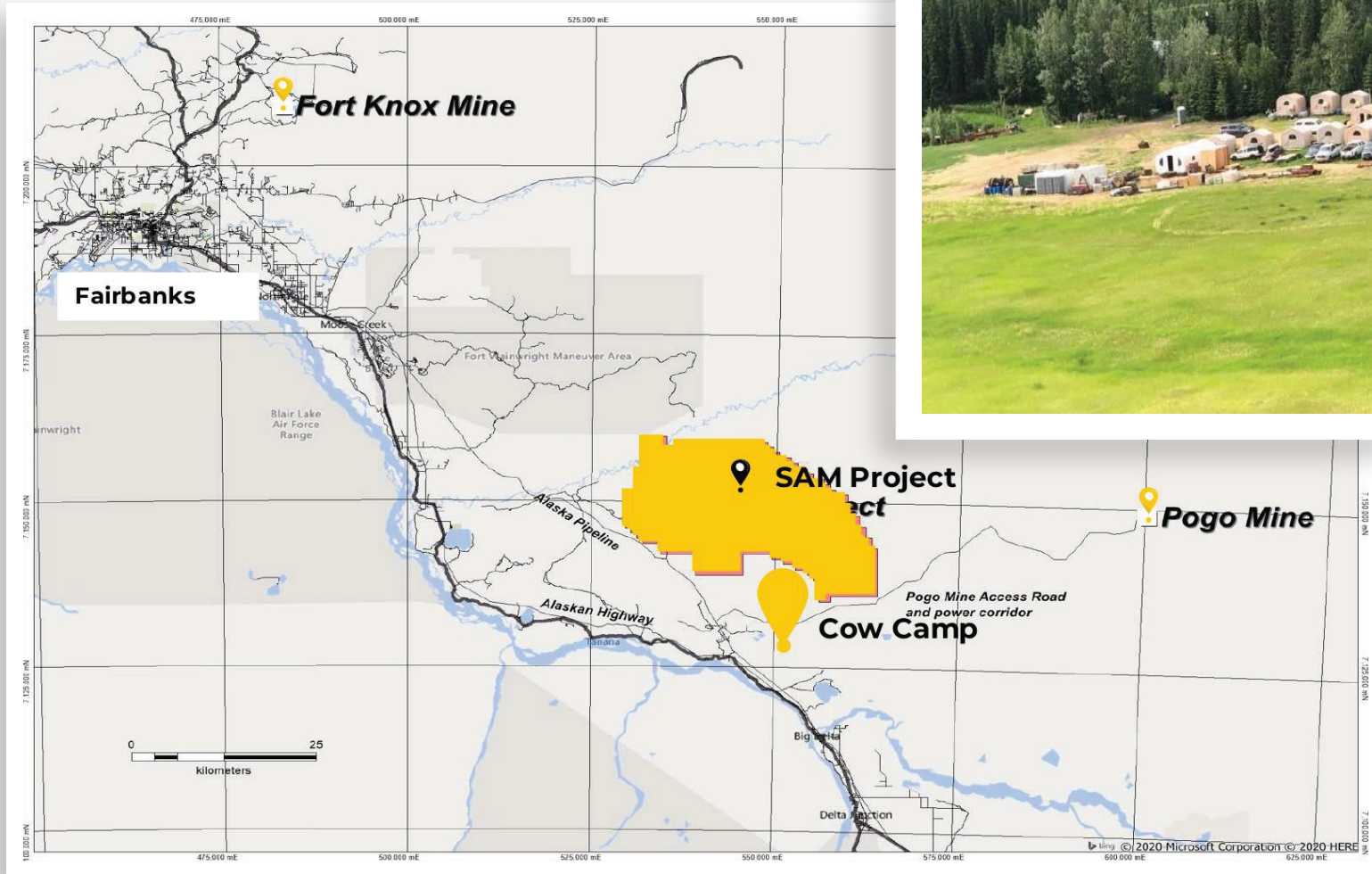
- Intrusion
- Mining District
- Road
- Deposit

Location Map



Excellent Infrastructure

100% State of Alaska Claims



Cow Camp Staging Base

Adjacent to Pogo Mine
Access Road, 5 minutes
from Richardson Highway

Roas Access & Onsite Camps



Naosi camp for drilling/support at Naosi and Mon East with direct access to Fairbanks via the Pogo Mine Access Road (new road in 2020)

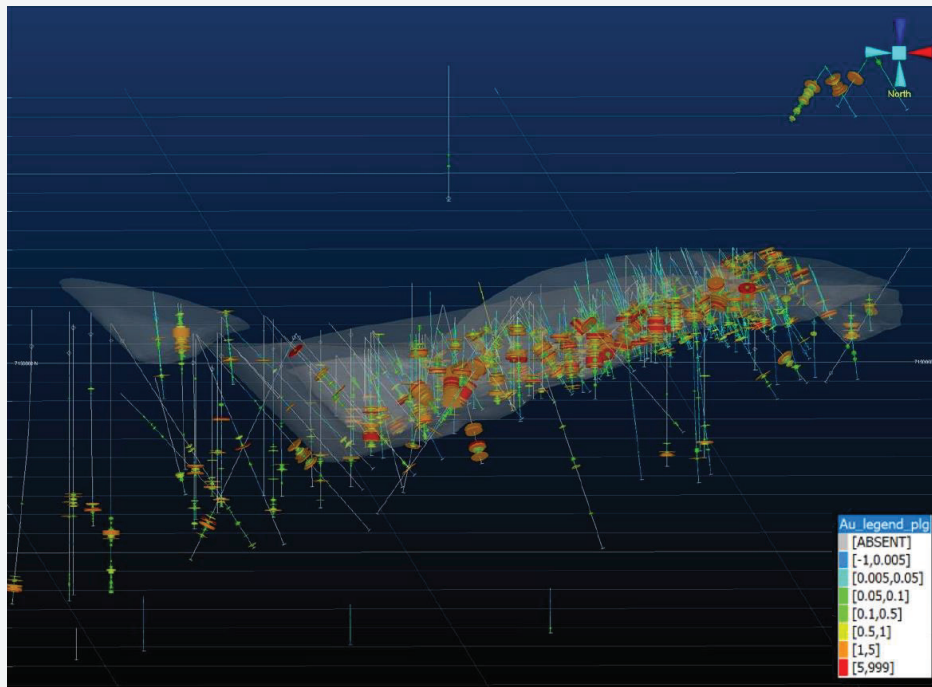
Naosi Oxide

Indicated Resource Area / 2021 Drilling

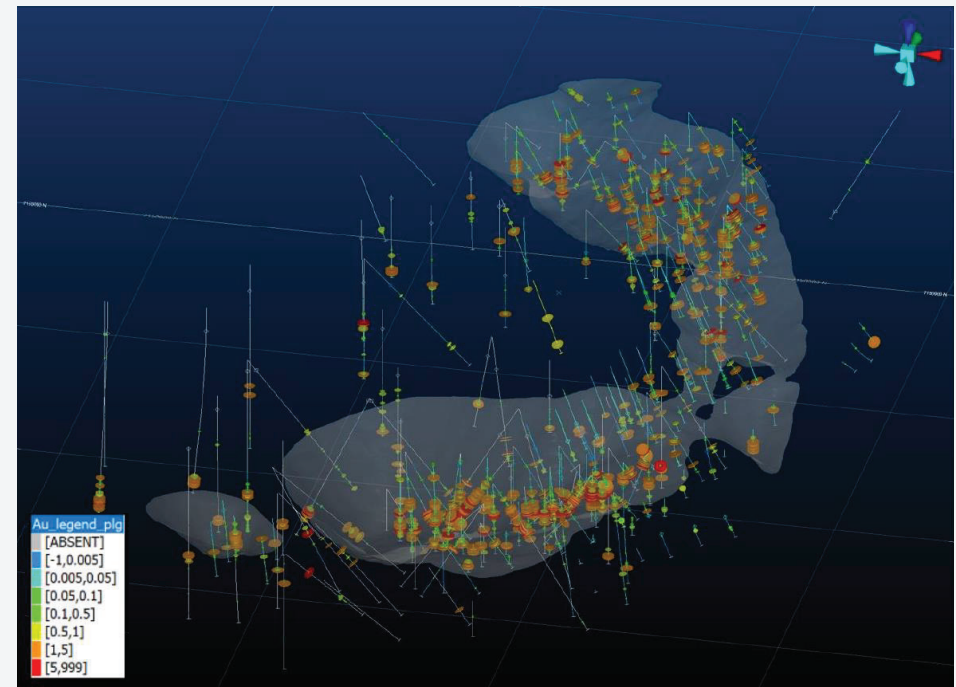
AREA	TOTAL METRES	NO. OF HOLES
Mon East (RC)	3877.05	71
Naosi (Core)	1129.80	10
Naosi RC	4355.62	58
TOTAL	9362.47	139

SAM ALASKA GOLD PROJECT 2021 DRILLING

NAOSI GOLD DISTRIBUTION



Flat view to North
Horiz Grid = 500m



Oblique view to Northwest
Horiz Grid = 500m

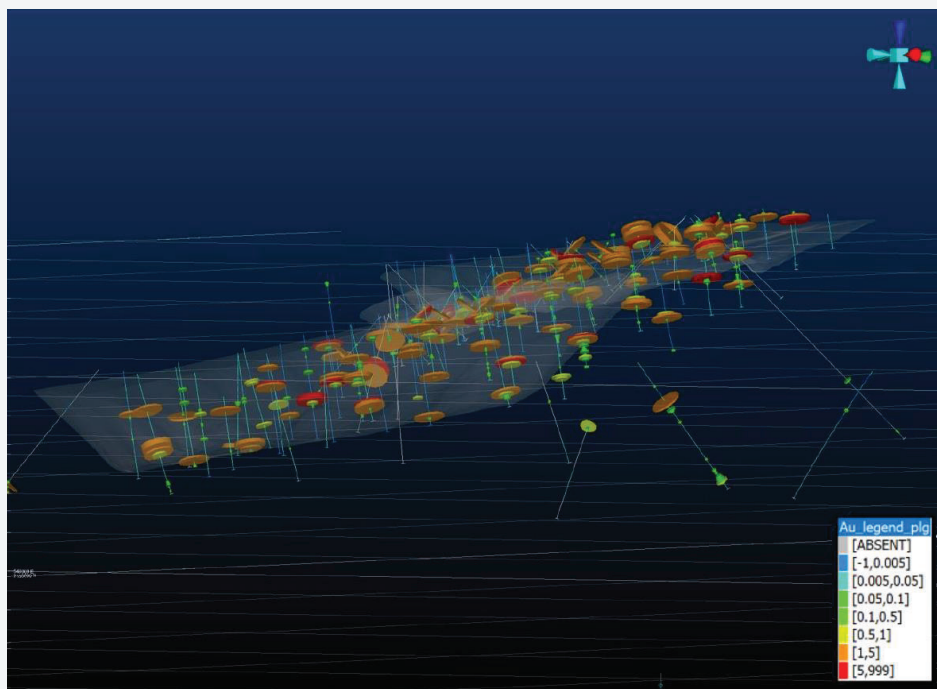
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SAM ALASKA GOLD PROJECT 2021 DRILLING

MON EAST GOLD DISTRIBUTION



Flat view to North
Horiz Grid = 500m



Oblique view to Northwest
Horiz Grid = 500m

SAM Alaska Project

SRK Mineral Resource Statement (2024)

NAOSI, LONE WOLF, LONE TREE and MON EAST RESOURCE STATEMENT

\$2,250/oz Gold and \$28.50/oz Silver

(SRK September 10, 2024 for Data to 31 December 2021)

Classification	Cut-off Value (\$/t)	Zone	Tonnes (kt)	Au (g/t)	Ag (g/t)	Au (koz)	Ag (koz)
<i>Indicated Resources</i>							
Oxide	14.25	Naosi	18,050	1.22	20.90	705	12,126
		Mon East	4,280	1.14	12.40	157	1,707
Sulphide	25.00	Naosi	7,857	1.91	23.68	482	5,982
Total Indicated			30,187	1.39	20.42	1,344	19,815

Classification	Cut-off Value (\$/t)	Zone	Tonnes (kt)	Au (g/t)	Ag (g/t)	Au (koz)	Ag (koz)
<i>Inferred Resources</i>							
Oxide	14.25	Naosi	4,299	0.98	13.74	135	1,899
		Mon East	629	1.26	11.08	25	224
		Lone Wolf	1,012	0.89	1.25	29	41
		Lone Tree	8,098	0.80	1.20	209	312
Sulphide	25.00	Naosi	6,134	1.04	17.71	206	3,493
Total Inferred			20,173	0.93	9.20	604	5,96

Table 1-4 SAM Alaska Mineral Resource Reporting Sensitivities memo SRK Consulting (Canada) Inc., September 10, 2024

Notes:

Mineral Resources are not Mineral Reserves and do not have demonstrated economic viability. All figures are rounded to reflect the relative accuracy of the estimates. Composites were capped where appropriate. Reported within a conceptual pit shell at cut-off value of \$14.25 for oxide and \$25.00 for oxide and sulphide mineralization respectively. Net Smelter Return cut-off values are based on US\$2,250 per ounce of gold with an average recovery of 76% for oxide and 90% for sulphide and US\$28.50 per ounce of silver with an average recovery of 25% for oxide and 90% for sulphide.

Source: SRK (2024)

Early Production & Cash Flow Opportunity

Naosi South (Sulphide within the Naosi Oxide Pit Shell)

This concept is based on the following assumptions:

- Mining of a near surface resource of 1.39 Mt of sulphide (>1% total sulphur) at 5.57 g/t gold for 249,752 ounces within the Naosi South high grade shoot as identified by SRK Consulting (Canada) Inc. This oxide lies within the oxide pit shell.
- Underground mining of the resource to minimise the development footprint, and consequently the environmental footprint.
- Direct trucking of ore to Northern Star Mining's Pogo operation via the Sam Alaska LLC owned Ridge Route Road and then via the Pogo Mine Access Road controlled by Northern Star Resources Ltd.
- Toll treatment of the Naosi South ore at the Pogo Mill with an expected production of approximately 212,000 oz gold (85% recovery) and 8.5 Moz silver as an accessory metal (25% recovery).
- Metal processing and recovery of the Naosi ore type is compatible with the Pogo mill.
- Prior to mining operations commencing the Stone Boy Inc Option Agreement is required to be exercised (prior to December 31, 2026) and all environmental permitting needs to be granted.



Illustrative image only.

Conclusion

ETS Mining Corporation offers a compelling investment opportunity with strong growth potential, a seasoned management team, and a clear pathway to achieving profitability. With your support, we are confident that we can execute on our vision, capture market share, and generate attractive returns for all stakeholders.

For further information please contact

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