

ASX Announcement

26 September 2024

Form SD: Specialised Disclosure Report Pursuant to Section 13 (q) of the Securities Exchange Act of 1934

Coronado Global Resources Inc. (ASX: CRN) advises that it has lodged the attached Form SD (Specialised Disclosure Report) as required under Section 13(q) of the Securities Exchange Act of 1934 with the U.S. Securities and Exchange Commission.

This announcement was authorised for release by the Disclosure Committee of Coronado Global Resources Inc.

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

Form SD
(Specialized Disclosure Report)

Coronado Global Resources Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

1-16247
(Commission File Number)

83-1780608
(I.R.S. Employer Identification No.)

**Level 33, Central Plaza One, 345 Queen Street
Brisbane, Queensland, Australia**
(Address of principal executive offices)

4000
(Zip Code)

(61) 7 3031 7777
(Name and telephone number, including area code, of person to contact in connection with this report)

Check the appropriate box to indicate the rule pursuant to which this form is being submitted, and provide the period to which the information in this Form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, _____.

Rule 13q-1 under the Securities Exchange Act (17 CFR 240.13q-1) for the fiscal year ended December 31, 2023.

SECTION 1 – CONFLICT MINERALS DISCLOSURE

Item 1.01 Conflict Minerals Disclosure and Report

Not applicable.

Item 1.02 Exhibit

Not applicable.

SECTION 2 – RESOURCE EXTRACTION ISSUER DISCLOSURE

Item 2.01 Resource Extraction Issuer Disclosure and Report

Disclosure of Payments by Resource Extraction Issuers

The specified payment disclosure required by this Form is included as Exhibit 2.01 to this Form SD.

SECTION 3 – EXHIBITS

Item 3.01 Exhibits

The following exhibit is filed as part of this report.

Exhibit Number	Description
2.01	Interactive Data File (Form SD for the year ended December 31, 2023 filed in XBRL).
99.1	Resource Extraction Payment Report as required by Item 2.01 of this Form.

Resource Extraction Payment Report
Coronado Global Resources Inc. (“Coronado” or “the Company”)
For the period from January 1, 2023 to December 31, 2023
Currency of Report: United States Dollars

In this report, references to “US\$” refers to United States dollars, the lawful currency of the United States, and “A\$” refers to Australian dollars, the lawful currency of the Commonwealth of Australia. This report is expressed in thousands of US\$ unless otherwise stated. All payments to government entities in Australia were made in A\$, and all payments to government entities in the United States were made in US\$. When payments were made in A\$, such payments were converted into US\$ using a weighted average of exchange rates during the period. The weighted average exchange rate for the period from January 1, 2023 to December 31, 2023 was A\$1 = US\$0.664825.

Project-Level Disclosure:

Country	Mineral type and extraction method	Project and major subnational jurisdiction of project	Taxes	Royalties	Fees	Production entitlements	Bonuses	Dividends	Payments for infrastructure improvements	Community and social responsibility payments required by law or contract	Total
Australia	Coal, open pit	Curragh ⁽¹⁾ , Central Queensland	\$ 3,617 ⁽⁴⁾	\$ 356,194	\$ 206,117	—	—	—	—	—	\$ 565,928
Total Australia			\$ 79,028⁽⁵⁾	\$ 356,194	\$ 206,117	—	—	—	—	—	\$ 641,339
United States	Coal, underground mining	Buchanan ⁽²⁾ , Virginia	\$ 372 ⁽⁶⁾	—	\$ 184	—	—	—	—	—	\$ 556
United States	Coal, open pit and underground mining ⁽³⁾	Logan ⁽³⁾ , West Virginia	\$ 231 ⁽⁷⁾	—	\$ 355	—	—	—	—	—	\$ 586
Total United States			\$ 56,124⁽⁸⁾	—	\$ 539	—	—	—	—	—	\$ 56,663
		Total	\$ 135,152	\$ 356,194	\$ 206,656	—	—	—	—	—	\$ 698,002

Notes:

(1) Curragh is part of Coronado's Australia business segment.

(2) Buchanan is part of Coronado's United States business segment.

(3) Logan is part of Coronado's United States business segment.

(4) Includes payroll tax of \$3.6 million paid to Queensland Treasury.

(5) Includes income tax of \$75.4 million paid to the Australian Taxation Office which is paid by corporate entities and cannot be allocated to the operating projects. The Company files a consolidated income tax return in Australia, and is the entity that made the payments. The Government of Australia levies corporate income taxes at the entity level rather than on a per-project basis. Accordingly, the Company has disclosed payments of taxes at the entity level. The payments relate not to particular projects but to the consolidated income of the Company.

(6) Includes reclamation tax of \$0.4 million paid to the Office of Surface Mining Reclamation and Enforcement.

(7) Includes reclamation tax of \$0.2 million paid to the Office of Surface Mining Reclamation and Enforcement.

(8) Includes income tax of \$55.5 million and payroll tax of \$0.5 million paid to the United States Treasury which is paid by corporate entities and cannot be allocated to the operating projects. The Company files a consolidated income tax return in the United States, and is the entity that made the payments. The Government of the United States levies corporate income taxes at the entity level rather than on a per-project basis. Accordingly, the Company has disclosed payments of taxes at the entity level. The payments relate not to particular projects but to the consolidated income of the Company.

United States	Government of the United States	U.S. Department of Labor	—	—	\$ 539	—	—	—	—	—	\$ 539
United States	Government of the United States	United States Treasury ⁽²⁾	\$ 55,521	—	—	—	—	—	—	—	\$ 55,521
Total Government of the United States			\$ 56,124	—	\$ 539	—	—	—	—	—	\$ 56,663

Notes:

(1) Includes income tax of \$75.4 million paid to the Australian Taxation Office which is paid by corporate entities and cannot be allocated to the operating projects. The Company files a consolidated income tax return in Australia, and is the entity that made the payments. The Government of Australia levies corporate income taxes at the entity level rather than on a per-project basis. Accordingly, the Company has disclosed payments of taxes at the entity level. The payments relate not to particular projects but to the consolidated income of the Company.

(2) Includes income tax of \$55.5 million paid to the United States Treasury which is paid by corporate entities and cannot be allocated to the operating projects. The Company files a consolidated income tax return in the United States, and is the entity that made the payments. The Government of the United States levies corporate income taxes at the entity level rather than on a per-project basis. Accordingly, the Company has disclosed payments of taxes at the entity level. The payments relate not to particular projects but to the consolidated income of the Company.