

FREGOM LTD

KESHO BORA YA MCHIMBAJI

REF: FREGOM/TISEZA/059

Date: February 13, 2026

The Director General

Tanzania Investment and Special Economic Zones Authority (TISEZA)

Dar es Salaam, Tanzania

RE: APPLICATION FOR CERTIFICATE OF INCENTIVES

We hereby submit our formal application for the issuance of a Certificate of Incentives to Fregom Limited under the applicable investment laws and regulations administered by the Tanzania Investment and Special Economic Zones Authority (TISEZA).

Fregom Limited is currently in the process of establishing and constructing a gold refinery in Tanzania. The Refinery will be engaged in the processing and refining of gold to enhance value addition within the country and contribute to national economic development.

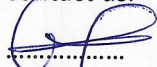
The Board of Directors has resolved to seek registration with TISEZA in order to benefit from the investment incentives available to registered investors. These incentives include, among others, tax exemptions and reliefs, exemptions or reductions on import duties, investment facilitation services, and incentives related to the importation of machinery, equipment, and refinery-related materials not manufactured locally in Tanzania.

The project will require the importation of specialized machinery and equipment from outside Tanzania, as well as procurement of certain materials and components that are not locally manufactured. Registration with TISEZA will significantly support the successful establishment and operation of the Refinery.

We further disclose that Mara Gold Refinery Company Limited and Fregom Limited are related companies sharing the same Directors. Fregom Limited is the primary financier of the Refinery project, and its bank statements are submitted for financing verification purposes. Additionally, the land upon which the Refinery is being constructed is owned by Fregom Limited, and the corresponding Title Deed is under its name. Fregom Limited shall purchase gold which will subsequently be processed and refined by the Refinery in accordance with applicable laws and commercial agreements between the parties

We kindly request your favorable consideration of our application and the issuance of a Certificate of Incentives. All required supporting documents are attached herewith for your review.


Should you require any additional information or clarification, please do not hesitate to contact us.



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