PFIC ANNUAL INFORMATION STATEMENT

NexGen Energy Ltd. (the "Company")

1) This Information Statement applies to the taxable year commencing on January 1, 2025 and ending on December 31, 2025. This information is provided in order to assist U.S. taxpayers in preparing Form 8621 and does not constitute tax advice.

2) Your pro-rata share of the ordinary earnings and net capital gain of the Company for the taxable period specified in paragraph (1) is as follows:

   Ordinary Earnings: NONE

   Net Capital Gain: NONE

3) The amount of cash and fair market value of other property distributed or deemed distributed to you by the Company during the taxable period specified in paragraph (1) is as follows:

   Cash: NONE

   FMV of Property: NONE

4) The Company will permit you to inspect and copy the permanent books of accounts, records, and such other documentation as may be maintained by the Company that are necessary to establish that the Company's ordinary earnings and net capital gains, as provided in Section 1293(e) of the Internal Revenue Code, are computed in accordance with U.S. income tax principles.

Officer Name: **Benjamin Salter**

Officer Title: **Chief Financial Officer**

Signature: ***"Benjamin Salter"***

THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. SHAREHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF COMMON SHARES ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.