

POET Technologies Inc.

**PFIC Annual Information Statement
For the Tax Year Ended December 31, 2025**

IMPORTANT TAX NOTICE TO SHAREHOLDERS OF POET TECHNOLOGIES INC. ("POET") WHO HAVE U.S. TAX FILING

REQUIREMENTS ("U.S. Shareholders").

This statement is provided for POET shareholders with U.S. tax filing requirements under the U.S. Internal Revenue Code of 1986, as amended ("Code") and the regulations thereunder. It is not relevant to other shareholders.

POET and certain of its subsidiaries ("PFIC subsidiaries") may be deemed to be classified as Passive Foreign Investment Companies ("PFICs") as defined in Section 1297(a) of the Code for the year ended December 31, 2025, with respect to certain U.S. Shareholders.

The attached PFIC Annual Information Statement is being provided pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1). The PFIC Annual Information Statement contains information to enable you, should you so choose based on the advice of your tax advisors in light of your personal tax circumstances and ownership history of POET stock, to elect to treat POET and each of its PFIC subsidiaries as a qualified electing fund ("QEF").

A U.S. shareholder who makes a QEF election is required to annually include in his or her income his or her pro rata share of the ordinary earnings and net capital gain of POET and its PFIC subsidiaries, whether or not POET distributes any amounts to its shareholders. If you do not elect to treat POET and each of its PFIC subsidiaries as a QEF, then if POET is a PFIC for any year during your holding period, adverse U.S. tax consequences could result. U.S. shareholders should consult their tax advisor regarding the considerations relevant to making a QEF election.

The QEF election is generally made on Form 8621 ("Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund") on or before the due date, including extensions, for the income tax return with respect to the tax year to which the election relates.

THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. THE U.S. TAX LAWS REGARDING PFICs ARE EXTREMELY COMPLEX AND SHAREHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THEIR RESPECTIVE INVESTMENT IN, AND OWNERSHIP OF POET SHARES UNDER UNITED STATES FEDERAL, STATE, LOCAL, AND FOREIGN LAW.

Further information on PFIC rules and the QEF election is available from the Internal Revenue Service, including the following website pages:

www.irs.gov/instructions/i8621/ch01.html.

1. Company Information

Name: POET Technologies Inc.

Address: 120 Eglinton Avenue, East, Suite 1107, Toronto, ON, M4P 1E2

Country of Incorporation: Canada

POET Technologies Inc. hereby represents that it was a Passive Foreign Investment Company (“PFIC”) for the taxable year ended December 31, 2025.

2. Shareholder Information

This statement applies to all holders of common shares of POET Technologies Inc. during the taxable year.

Each shareholder should determine their pro rata share of the amounts set forth below based on:

- The number of shares held, and
 - The holding period during the taxable year
-

3. PFIC Ordinary Earnings and Net Capital Gain

Pursuant to Treasury Regulation §1.1295-1(g), the Company provides the following information:

Per-Share Amounts:

- Ordinary Earnings per Share: USD \$0.00
- Net Capital Gain per Share: USD \$0.00

Aggregate Amounts (for reference):

- Total Ordinary Earnings: USD \$0.00
 - Total Net Capital Gain: USD \$0.00
 - Weighted Average Common Shares Outstanding: 93,156,184
-

4. Determination of Earnings and Profits

The amounts set forth above:

- Have been computed in accordance with U.S. federal income tax principles for purposes of determining earnings and profits; and
- Reflect that the Company did not have positive earnings and profits for the taxable year.

The Company further represents that there are no material differences between IFRS and U.S. GAAP as applied to POET Technologies Inc. that would result in positive earnings and profits for U.S. tax purposes.

5. Shareholder Inclusion Requirements

A U.S. shareholder who makes a Qualified Electing Fund (“QEF”) election under Internal Revenue Code Section 1295 is required to include in gross income their pro rata share of ordinary earnings and net capital gain.

For the taxable year ended December 31, 2025:

No inclusion is required, as both amounts are zero.

6. Books and Records Statement


POET Technologies Inc. hereby represents that it will permit shareholders to inspect and copy its permanent books of account, records, and such other documents as may be maintained by the Company to establish that the ordinary earnings and net capital gain amounts provided herein are computed in accordance with U.S. federal income tax principles, as required under Treasury Regulation §1.1295-1(g).

7. Additional Information

This statement is intended to satisfy the requirements for a PFIC Annual Information Statement to support a Qualified Electing Fund (QEF) election.

Shareholders should retain this statement for their tax records and consult their own tax advisors regarding the application of the PFIC rules to their particular circumstances.

8. Signature

By :  _____

Name: Thomas Mika

Title: EVP and CFO

Date: April 15, 2026