THE INSTRUCTIONS ACCOMPANYING THIS LETTER OF TRANSMITTAL SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED. THIS LETTER OF TRANSMITTAL IS FOR DEPOSITING WARRANTS (AS DEFINED BELOW) OF ROXMORE RESOURCES INC. IN CONNECTION WITH THE PLAN OF ARRANGEMENT UNDER DIVISION 5 OF PART 9 OF THE BUSINESS CORPORATIONS ACT (BRITISH COLUMBIA) INVOLVING ROXMORE RESOURCES INC., SSR MINING INC. AND 1611454 B.C. UNLIMITED LIABILITY COMPANY, A WHOLLY-OWNED SUBSIDIARY OF SSR MINING INC.

THIS LETTER OF TRANSMITTAL IS ONLY FOR USE BY WARRANTHOLDERS (AS DEFINED BELOW) OF ROXMORE RESOURCES INC. NOTHING CONTAINED IN THIS LETTER OF TRANSMITTAL CONSTITUTES, OR IS INTENDED TO CONSTITUTE, AN OFFER OF SECURITIES TO THE PUBLIC OR AN ADVERTISEMENT IN RELATION TO AN OFFER OF SECURITIES TO THE PUBLIC IN ANY JURISDICTION.

IN ORDER TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL MUST BE PROPERLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, ODYSSEY TRUST COMPANY. IT IS IMPORTANT THAT WARRANTHOLDERS PROPERLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN AND IN THE CIRCULAR (AS DEFINED BELOW), WHICH IS AVAILABLE UNDER ROXMORE RESOURCES INC.'S ISSUER PROFILE ON SEDAR+ AT WWW.SEDARPLUS.CA. YOU ARE STRONGLY URGED TO READ THE ACCOMPANYING MANAGEMENT INFORMATION CIRCULAR BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.

LETTER OF TRANSMITTAL

FOR WARRANTS OF ROXMORE RESOURCES INC.

This letter of transmittal (this "**Letter of Transmittal**"), properly completed and duly executed by a registered holder (a "**Warrantholder**") of warrants (the "**Warrants**") to purchase common shares (the "**Shares**") of Roxmore Resources Inc. (the "**Company**"), together with all other required documents, must accompany certificate(s) representing the Cash-Out Warrants (as defined below) deposited in connection with the proposed plan of arrangement pursuant to Division 5 of Part 9 of the *Business Corporations Act* (British Columbia) (the "**Arrangement**") involving the Company, 1611454 B.C. Unlimited Liability Company (the "**Purchaser**") and SSR Mining Inc. (the "**Parent**") pursuant to an arrangement agreement dated October 13, 2026 among the Company, the Purchaser and the Parent (the "**Arrangement Agreement**"), that is being submitted for approval at the special meeting of holders of Shares, Warrants and options to purchase Shares (collectively, the "**Securityholders**") to be held on December 16, 2026 (including any adjournment or postponement thereof, the "**Meeting**"), as described in the accompanying management information circular of the Company dated November 16, 2026 (the "**Circular**"). Under the terms of the Arrangement, as more particularly set forth in the Plan of Arrangement, at the Effective Time each Warrant outstanding immediately prior to the Effective Time that has an exercise price per Share that is less than C$6.75 (the "**Cash Consideration**") (each, a "**Cash-Out Warrant**") will be surrendered to the Company and cancelled in consideration for (a) a cash payment equal to the Cash Consideration multiplied by the number of Shares issuable on exercise of such Cash-Out Warrant, less the aggregate exercise price of such Cash-Out Warrant, without interest (the "**Warrant Cash Amount**"), and (b) 0.33 of a common share (each such whole common share, a "**SpinCo Share**") of RoxCore Resources Inc. ("**SpinCo**") for each Share issuable on exercise of such Cash-Out Warrant (the "**Warrant SpinCo Share Consideration**" and, together with the Warrant Cash Amount, the "**Warrant Consideration**"). Each Warrant that has an exercise price per Share equal to or greater than the Cash Consideration (each, a "**Cancelled Warrant**") will be cancelled at the Effective Time without any payment in respect thereof, and holders of Cancelled Warrants are not required to complete or deliver this Letter of Transmittal. Capitalized terms used but not defined in this Letter of Transmittal have the meanings given to them in the Circular. Copies of the Arrangement Agreement, the Plan of Arrangement and the Circular are available under the Company's issuer profile on SEDAR+ at www.sedarplus.ca. **You are encouraged to carefully review the Circular in its entirety**.

In order to receive the Warrant Consideration under the Arrangement, Warrantholders are required to deposit the certificate(s) representing their Cash-Out Warrants with Odyssey Trust Company (the "Depositary"). This Letter of Transmittal, properly completed and duly executed, together with all other required documents, must accompany all certificates for Cash-Out Warrants deposited in exchange for the applicable Warrant Consideration pursuant to the Arrangement.

This Letter of Transmittal is for use by Warrantholders only. In order for this Letter of Transmittal to be validly completed, the undersigned Warrantholder is required to provide and complete the necessary information for each of the steps indicated below that are applicable to it. Any Letter of Transmittal, once deposited with the Depositary, will be irrevocable and may not be withdrawn by a Warrantholder.

In order to receive the consideration to which they are entitled pursuant to the Plan of Arrangement, registered holders of the Shares are directed to use the Letter of Transmittal for Shares, a copy of which is available under the Company's issuer profile on SEDAR+ at www.sedarplus.ca or which may be obtained from the Depositary at its address listed below.

The Effective Date of the Arrangement is currently expected to occur in December 2026 or January 2027, after all conditions to completion of the Arrangement have been satisfied or waived. COMPLETION OF THE ARRANGEMENT IS SUBJECT TO THE SATISFACTION OR WAIVER OF CERTAIN CONDITIONS. NO DELIVERY OF THE WARRANT CONSIDERATION WILL BE MADE PRIOR TO THE EFFECTIVE TIME.

If the aggregate Warrant Cash Amount which a Warrantholder is entitled to receive would otherwise include a fraction of a cent, the aggregate cash amount will be rounded down to the nearest whole cent, without any additional compensation. No fractional SpinCo Shares will be issued or delivered under the Arrangement. Where the aggregate number of SpinCo Shares to be issued or delivered to a Warrantholder would result in a fraction of a SpinCo Share being issuable, the number of SpinCo Shares to be issued or delivered to such Warrantholder will be rounded down to the nearest whole SpinCo Share, without any additional compensation.

From and after the Effective Time, all certificate(s) representing Warrants immediately prior to the Effective Time will cease to represent any rights with respect to the Warrants and will only represent the right to receive, upon deposit thereof with the Depositary, the Warrant Consideration to which such former Warrantholder is entitled to receive under the Arrangement, subject to the six-year proscription period set out in the Plan of Arrangement. **Warrantholders who do not deliver the certificate(s) representing their Warrants and all other required documents to the Depositary on or before the sixth anniversary of the Effective Date will lose their right to receive the Warrant Consideration for their Warrants and any claim or interest of any kind or nature against the Company, SpinCo, the Purchaser or the Parent.**

If the Arrangement is not completed and the Arrangement Agreement is terminated, the Depositary will return to Warrantholders the certificate(s) enclosed with their Letters of Transmittal in accordance with the instructions provided in the Letters of Transmittal, and Warrantholders will not be entitled to receive any Warrant Consideration for their Warrants.

Please note that the delivery of this Letter of Transmittal does not constitute a vote in favour of the Arrangement Resolution or any other matter to be considered at the Meeting. To exercise their right to vote at the Meeting, Warrantholders must follow the instructions set out in the Circular.

DEPOSIT OF ROXMORE RESOURCES INC. WARRANTS

TO: ROXMORE RESOURCES INC.

AND TO: ROXCORE RESOURCES INC.

AND TO: 1611454 B.C. UNLIMITED LIABILITY COMPANY

AND TO: SSR MINING INC.

AND TO: ODYSSEY TRUST COMPANY at its offices set out herein.

The undersigned Warrantholder hereby irrevocably deposits with the Depositary, for exchange upon the Arrangement becoming effective, the enclosed certificate(s) representing Cash-Out Warrants (the "**Deposited Warrants**"), the details of which are as follows:

WARRANTHOLDER REGISTRATION TABLE		
Certificate Number(s)	**Name(s) and Address of Registered Holder(s)**	**Number of Cash-Out Warrants Represented by Certificate(s)***
TOTAL NUMBER OF CASH-OUT WARRANTS DEPOSITED:		

Please clearly print or type. If space is insufficient, please attach a list to this Letter of Transmittal in the above format.

*The total of the number of Cash-Out Warrants listed in the table above must equal the total number of Cash-Out Warrants registered to the holder on the register of Roxmore Resources Inc.

☐ **Check this box if all or some certificates have been lost, stolen, or destroyed**.
Please review Instruction 6 for additional information.

The undersigned transmits herewith the certificate(s) described above for cancellation upon the Arrangement becoming effective. The undersigned acknowledges receipt of the Circular and represents and warrants that: (a)(i) if the undersigned is a body corporate: (A) it is duly incorporated, organized and subsisting under the Laws of its jurisdiction of formation; (B) the completion of the transactions contemplated herein has been duly authorized by all necessary corporate action on the part of the undersigned; and (C) it has the corporate power and authority to enter into and deliver this Letter of Transmittal and perform its obligations under this Letter of Transmittal, including the deposit of the Deposited Warrants; (ii) if the undersigned is an individual, he or she: (A) is mentally competent; (B) is 18 years of age or older; and (C) has the capacity to execute and deliver this Letter of Transmittal and perform his or her obligations under this Letter of Transmittal, including the deposit of the Deposited Warrants; (b) this Letter of Transmittal has been duly executed and delivered by it and the deposit of the Deposited Warrants constitutes valid and binding obligations of the undersigned enforceable against the undersigned in accordance with its terms, subject to bankruptcy, insolvency, preference, reorganization, moratorium and other similar Laws affecting creditors' rights generally and the discretion of courts with respect to equitable and discretionary remedies and defences; (c) the execution and delivery of, and the performance of its obligations under, this Letter of Transmittal and the deposit of the Deposited Warrants do not and will not as of the Effective Time: (i) violate or conflict with any applicable Law and, if the undersigned is a corporation, its constating documents; (ii) give rise to any rights of first refusal or other pre-emptive, preferential or similar rights to purchase any of the Deposited Warrants so deposited; or (iii) create or allow the creation of a pledge, lien, charge, mortgage, assignment by way of security, conditional sale, title retention arrangement or other security interest, an option to purchase, and any other adverse claim or encumbrance, whether similar or dissimilar to the foregoing upon any of the Deposited Warrants; (d) there are no approvals or authorizations required to be obtained by the undersigned in respect of the execution and delivery of this Letter of Transmittal by it or the deposit of such Deposited Warrants that have not been obtained; (e) the undersigned is, and immediately prior to the Effective Time will be, the registered and beneficial owner of the Deposited Warrants (or has all necessary power and authority to deposit the Deposited Warrants on

behalf of the registered and beneficial owner thereof), with good and marketable title thereto, free and clear of all pledges, liens, charges, mortgages, assignments by way of security, conditional sales, title retention arrangements or other security interests, options to purchase and any other adverse claims or encumbrances, whether similar or dissimilar to the foregoing (collectively, "**Encumbrances**"), other than pursuant to the Arrangement, and at the Effective Time the Deposited Warrants will be surrendered to the Company free and clear of all Encumbrances; (f) other than the Company, no person has any rights, contingent or vested, including any right of first refusal, right of first offer or other similar preferential right, to acquire any of such Deposited Warrants and the undersigned will not transfer or permit to be transferred any of the Deposited Warrants; (g) it has not incurred any obligation or liability, contingent or otherwise, for broker's or finder's fees in respect of the transactions contemplated by the Arrangement for which the Company, SpinCo, the Purchaser or the Parent shall have any obligation or liability; (h) it is not a party to, nor are such Deposited Warrants subject to, any shareholders' agreement (including any unanimous shareholders' agreement), pooling agreement, voting trust, escrow agreement or other similar agreement pertaining to the ownership, voting or disposition of such Deposited Warrants; (i) it has not received notice of any claim, demand, lawsuit, proceeding, hearing, arbitration or governmental investigation ("**Claim**"), and is not aware of any Claim or potential Claim, actual or threatened, by or against it which prevents, impairs or otherwise negatively affects the ability of the undersigned to, or which could reasonably be expected to prevent, impair or otherwise negatively affect the ability of the undersigned to, sell, transfer or assign any of such Deposited Warrants that would adversely affect the ability to accept the Arrangement or survive acceptance; (j) the deposit of such Deposited Warrants complies with applicable Securities Laws; (k) all information inserted by the undersigned into this Letter of Transmittal is complete, true and accurate; (l) the delivery of the Warrant Consideration will discharge any and all obligations of the Company, SpinCo, the Purchaser, the Parent and the Depositary and their respective successors with respect to the matters contemplated by this Letter of Transmittal and the Arrangement. These representations and warranties shall survive the completion of the Arrangement.

The undersigned hereby agrees to surrender, effective at the Effective Time and pursuant to the Arrangement, the Deposited Warrants to the Company for cancellation and irrevocably constitutes and appoints any one officer or director of the Purchaser, or any other person designated by the Purchaser in writing, the true and lawful agent, attorney and attorney-in-fact of the undersigned with respect to the Deposited Warrants with full power of substitution (such power of attorney, being coupled with an interest, being irrevocable) to, in the name of and on behalf of the undersigned, (a) register or record the surrender and cancellation of such Deposited Warrants on the registers of the Company; and (b) execute and negotiate any cheques or other instruments representing any payment in respect of the Deposited Warrants payable to or to the order of the undersigned.

The undersigned hereby revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Deposited Warrants other than as set out in this Letter of Transmittal and in any proxy granted for use at the Meeting. Other than in connection with the Meeting, no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Deposited Warrants by or on behalf of the undersigned, unless the Arrangement is not completed and the Arrangement Agreement is terminated in accordance with its terms.

The undersigned covenants and agrees to execute all such documents, transfers and other assurances as may be necessary or desirable to give effect to the surrender and cancellation of the Deposited Warrants.

The undersigned agrees that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Warrants deposited in connection with the Arrangement shall be determined by the Purchaser in its sole discretion and that such determination shall be final and binding. The Purchaser reserves the absolute right to reject any and all deposits which it determines not to be in proper form or which may be unlawful to accept under the laws of any jurisdiction. The Purchaser further reserves the absolute right to waive any defects or irregularities in the deposit of any Warrants. No deposit of any Warrants will be deemed to be properly made until all defects and irregularities have been cured or waived. The undersigned acknowledges that there is no duty or obligation upon the Company, SpinCo, the Purchaser, the Parent, the Depositary or any other person to give notice of any defect or irregularity in any such surrender of Warrants and no liability will be incurred by any of them for failure to give any such notice.

The undersigned hereby acknowledges that the delivery of the Deposited Warrants shall be effected, and the risk of loss to such Deposited Warrants shall pass, only upon proper receipt thereof by the Depositary.

The undersigned acknowledges that the Depositary will act as the agent of persons, including the undersigned, who have deposited Warrants pursuant to the Arrangement for the purpose of receiving and transmitting the Warrant Consideration to such persons, and that receipt of the Warrant Consideration by the Depositary (net of any applicable withholding) will be deemed to constitute receipt of payment by such persons.

Each authority conferred or agreed to be conferred by the undersigned shall survive the death, legal incapacity, bankruptcy or insolvency of the undersigned, as applicable, and each such authority in this Letter of Transmittal may be exercised during any subsequent legal incapacity of the undersigned and all obligations of the undersigned in this Letter of Transmittal shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

The undersigned acknowledges that the Company and the Purchaser may be required to disclose personal information in respect of the undersigned and consents to disclosure of personal information in respect of the undersigned to (i) stock exchanges or securities regulatory authorities, (ii) the Depositary, (iii) any of the parties to the Arrangement, (iv) legal counsel to any of the parties to the Arrangement, and (v) as otherwise required by any applicable Law.

The undersigned instructs the Depositary, upon the Arrangement becoming effective, to deliver (i) the cheque(s) or wire, as applicable, representing the aggregate Warrant Cash Amount, and (ii) the certificate(s) or direct registration statement(s) representing the aggregate number of SpinCo Shares, that the undersigned is entitled to pursuant to the Arrangement in exchange for the Deposited Warrants, by first class mail, postage prepaid, or to hold the same for pick-up, in accordance with the instructions given below. Should the Arrangement not proceed for any reason, the Deposited Warrants and other relevant documents shall be returned in accordance with the instructions in the preceding sentence. The undersigned acknowledges that the delivery of Deposited Warrants pursuant to this Letter of Transmittal is irrevocable and may not be withdrawn by the undersigned, unless the Arrangement is not completed and the Arrangement Agreement is terminated in accordance with its terms.

The undersigned acknowledges that, in accordance with the Arrangement, the Parent, the Purchaser, the Company, SpinCo and the Depositary, as applicable, shall be entitled to deduct and withhold, or cause to be deducted and withheld, from any consideration or amount otherwise payable or deliverable to any Person under the Plan of Arrangement, such amounts as the Parent, the Purchaser, the Company, SpinCo or the Depositary, as applicable, are required to deduct and withhold, or reasonably believe to be required to deduct and withhold, under the Tax Act, the Code or any provision of any other applicable Laws in respect of Taxes, including in respect of the value of any SpinCo Shares delivered to such Person. Any amount so deducted and withheld shall be treated for all purposes of the Plan of Arrangement and the Arrangement Agreement as having been paid to the Person in respect of which such deduction and withholding was made; provided that such deducted or withheld amounts are actually remitted to the appropriate Governmental Entity. Any amount required to be deducted or withheld shall first be satisfied from the cash portion, if any, of the consideration otherwise payable to such Person and, only to the extent such amount exceeds such cash portion, the Parent, the Purchaser, the Company, SpinCo or the Depositary, as applicable, are authorized to sell or otherwise dispose of, on behalf of such Person, such portion of the SpinCo Shares otherwise deliverable to such Person as is necessary to provide sufficient funds to comply with such deduction or withholding requirement, at prevailing market prices and without any obligation to obtain a particular price, with all fees, commissions and costs of such sale to be borne by such Person. The undersigned acknowledges that it has consulted or has had the opportunity to consult its own tax advisor with respect to the potential income tax consequences to it of the Arrangement.

The undersigned acknowledges that by execution of this Letter of Transmittal, the undersigned irrevocably and unconditionally releases, acquits and forever discharges, and shall be deemed to have irrevocably released, acquitted and forever discharged, the Company, SpinCo, the Parent and the Purchaser and their respective past and present subsidiaries, affiliates, associates, directors, officers, employees, advisors, agents and assigns (the "**Releasees**") of and from all actions, causes of actions, suits, claims and demands whatsoever, whether presently known or unknown, which the undersigned ever had, now has or may hereafter have against such entities and persons, or any of them, for or by reason of, or in any way arising out of any cause, matter or thing, by reason of or in connection with the undersigned having been a holder of Warrants, Shares, options, restricted share units, deferred share units or other securities of the Company; provided, however, that the foregoing release shall not release the Releasees from any of their obligations under this Letter of Transmittal, any obligations of the Releasees arising directly from the Arrangement or rights of the undersigned arising from an order of the Court in connection with the Arrangement.

By reason of the use by the undersigned of an English language form of Letter of Transmittal, the undersigned shall be deemed to have required that any contract evidenced by the Arrangement as accepted through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. *En raison de l'usage d'une lettre d 'envoi en langue anglaise par le soussigne, le soussigne et les destinataires sont presumes d 'avoir requis que tout contrat atteste par l'arrangement et son acceptation par cette lettre d'envoi, de meme que tous les documents qui s'y rapportent, soient rediges exclusivement en langue anglaise.*

BOX A – NEW ADDRESS UPDATE

To be completed ONLY if you require an address update on Odyssey's records.

(New Street Address & Number)

(New City and Province or State)

(New Postal/Zip Code & Country)

(Telephone – Business Hours)

BOX B – SPECIAL INSTRUCTIONS

To be completed ONLY if the entitlement is to be mailed to an address other than your address of record or the address in Box A.

(Street Address & Number)

(City and Province or State)

(Postal/Zip Code & Country)

(Telephone – Business Hours)

□ Please issue a physical share certificate instead of a DRS statement

BOX C – SIGNATURE (REQUIRED)

Dated: _____

(Signature of Warrantholder or Authorized Representative) *

(Signature of any joint Warrantholder)

(Name of Warrantholder(s))

(Name of Authorized Representative)

(Email Address) **

BOX D – TRANSFER INSTRUCTIONS

To be completed ONLY if the entitlement is to be issued and transferred to someone other than the registered Warrantholder.

Box E must also be completed.

(Name)

(Street Address and Number)

(City and Province or State)

(Postal (Zip) Code and Country)

(Telephone – Business Hours)

(Email Address) **

BOX E – SIGNATURE GUARANTEE

Signature guaranteed by:

(Authorized Signature)

(Name of Guarantor)

(Telephone – Business Hours)

BOX F – PICK UP INSTRUCTIONS

Hold for pick-up at the office of the Depositary where the Warrants were deposited:

☐ Calgary ☐Toronto ☐Vancouver

***If the signature is that of a Trustee, Executor, Administrator, Guardian, Attorney-in-fact, Agent, Officer of a corporation, or any other person acting in a fiduciary or representative capacity, proof of signing authority dated within six months is required.**

****By providing an email address, the undersigned consents to electronic delivery by the Depositary ("E-consent").**

BOX G – CURRENCY ELECTION

ALL CASH PAYMENTS WILL BE ISSUED IN CANADIAN DOLLARS UNLESS OTHERWISE ELECTED BELOW

- ❑ Issue my cash entitlement payment(s) in Canadian Dollars (CAD) (**DEFAULT**)
- ❑ Issue my cash entitlement payment(s) in United States Dollars (USD)

Cash amounts will be denominated in Canadian dollars. However, a Warrantholder can instead elect to receive payment in U.S. dollars, by checking the appropriate box in this Letter of Transmittal, in which case such Warrantholder will have acknowledged and agreed that the exchange rate for one Canadian dollar expressed in U.S. dollars will be based on the prevailing market rate(s) available to the Depositary on the date of the currency conversion. All risks associated with the currency conversion from Canadian dollars to U.S. dollars, including risks relating to change in rates, the timing of exchange or the selection of a rate for exchange, and all costs incurred with the currency conversion are for the Warrantholder's sole account and will be at such Warrantholder's sole risk and expense, and none of the Company, SpinCo, the Purchaser, the Parent, the Depositary or their respective affiliates are responsible for any such matters.

By electing to receive payment in another currency, the undersigned acknowledges and agrees that (a) the exchange rate used will be the rate established by the Depositary, in its capacity as foreign exchange service provider to the Company, on the date the funds are converted; (b) the risk of any fluctuation in such rate will be borne by the undersigned; and (c) the Depositary may earn a commercially reasonable spread between its exchange rate and the rate used by any counterparty from which it purchases the elected currency. Failure to make an election by the Effective Date will result in any cash payment under the Arrangement being paid in Canadian dollars.

BOX H – RESIDENCY DECLARATION (REQUIRED)

ALL WARRANTHOLDERS ARE REQUIRED TO COMPLETE A RESIDENCY DECLARATION. FAILURE TO COMPLETE A RESIDENCY DECLARATION MAY RESULT IN A DELAY IN YOUR PAYMENT.

The undersigned represents that:

☐ The beneficial owner of Warrants deposited herewith **is** a U.S. Warrantholder or is acting on behalf of a U.S. Warrantholder.

☐ The beneficial owner of Warrants deposited herewith **is not** a U.S. Warrantholder and is not acting on behalf of a U.S. Warrantholder.

A "**U.S. Warrantholder**" is any Warrantholder who either (i) has a registered account address that is located within the United States or any territory or possession thereof or who provides an address in Box A, Box B or Box D above or an account in the United States or any territory or possession thereof pursuant to the wire instructions below, or (ii) is a "U.S. person" for United States federal income tax purposes as defined in Instruction 8 below. If you are a U.S. person or acting on behalf of a U.S. person, then in order to avoid backup withholding of U.S. federal income tax you must provide a complete IRS Form W-9 (enclosed) below or otherwise provide certification that the U.S. person is exempt from backup withholding, as provided in the instructions (see Instruction 8). If you are not a U.S. Warrantholder as defined in (ii) above, but you provide an address that is located within the United States or any territory or possession thereof, you must complete an appropriate IRS Form W-8.

BOX I – PAYMENT METHOD

☐ Cheque (**DEFAULT**)
☐ Wire transfer (complete wire instructions below)

BOX J

*WIRE PAYMENT**

***PLEASE NOTE THAT THERE IS A CAD $100 (PLUS APPLICABLE TAXES) BANKING FEE ON WIRE PAYMENTS. ALTERNATIVELY, CHEQUE PAYMENTS ARE ISSUED AT NO ADDITIONAL COST.**

***AFTER THE EFFECTIVE DATE, ALL PAYMENTS WILL BE ISSUED BY CHEQUE.**

***IF WIRE DETAILS ARE INCORRECT OR INCOMPLETE, THE DEPOSITARY WILL ATTEMPT TO CONTACT YOU AND CORRECT THE ISSUE. HOWEVER, IF WE CANNOT CORRECT THE ISSUE PROMPTLY, A CHEQUE WILL BE AUTOMATICALLY ISSUED AND MAILED TO THE ADDRESS ON RECORD. NO FEES WILL BE CHARGED.**

Please provide email address and phone number in the event that we need to contact you for corrective measures:

EMAIL ADDRESS: _____ **PHONE NUMBER:** _____

Beneficiary Name(s) that appears on the account at your financial institution – **this MUST be the same name and address that your Warrants are registered to

**Beneficiary Address (Note: PO Boxes will not be accepted) | **City | **Province/State | **Postal Code/Zip Code

**Beneficiary Bank/Financial Institution

**Bank Address | **City | **Province/State | **Postal Code/Zip Code

PLEASE ONLY COMPLETE THE APPLICABLE BOXES BELOW, AS PROVIDED BY YOUR FINANCIAL INSTITUTION. YOU ARE NOT REQUIRED TO COMPLETE ALL BOXES

**Bank Account No. | Bank No. & Transit No. (Canadian Banks) | ABA/Routing No. (US Banks)

SWIFT or BIC Code | IBAN Number | Sort Code (GBP)

Additional Notes and special routing instructions:

**** Mandatory fields**

Form **W-9** (Rev. March 2024) Department of the Treasury Internal Revenue Service	**Request for Taxpayer Identification Number and Certification** Go to www.irs.gov/FormW9 for instructions and the latest information.	**Give form to the requester. Do not send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

_ _ _ – _ _ – _ _ _ _

or

Employer identification number

_ _ – _ _ _ _ _ _ _

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person		Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid).

• Form 1099-DIV (dividends, including those from stocks or mutual funds).

• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).

• Form 1099-NEC (nonemployee compensation).

• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).

• Form 1099-S (proceeds from real estate transactions).

• Form 1099-K (merchant card and third-party network transactions).

• Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).

• Form 1099-C (canceled debt).

• Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);

Certify that you are not subject to backup withholding; or

Claim exemption from backup withholding if you are a U.S. exempt payee; and

Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

• An individual who is a U.S. citizen or U.S. resident alien;

• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;

• An estate (other than a foreign estate); or

• A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

• In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.

• In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.

• In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;

2. You do not certify your TIN when required (see the instructions for Part II for details);

3. The IRS tells the requester that you furnished an incorrect TIN;

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or

5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5.[2]
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

See Form 1099-MISC, Miscellaneous Information, and its instructions.

However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code

is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization

12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

Circle the minor's name and furnish the minor's SSN.

You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers. Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

INSTRUCTIONS

1. Use of Letter of Transmittal

Warrantholders should read the accompanying Circular prior to completing this Letter of Transmittal. This Letter of Transmittal, properly completed and duly executed, together with any accompanying certificate(s) representing the Deposited Warrants and all other required documents, must be sent or delivered to the Depositary at the addresses set out on the back of this Letter of Transmittal. In order for Warrantholders to receive the Warrant Consideration for their Warrants, such Warrantholders must deposit the certificate(s) representing their Warrants with the Depositary. This Letter of Transmittal, properly completed and duly executed, together with all other documents and instruments referred to in this Letter of Transmittal or reasonably requested by the Depositary, must accompany all certificates representing Warrants deposited for payment pursuant to the Arrangement.

The method used to deliver this Letter of Transmittal and any accompanying certificate(s) representing Warrants is at the option and risk of the Warrantholder, and delivery will be deemed effective only when such documents are actually received by the Depositary. Delivery of this Letter of Transmittal to an address other than one set forth herein will not constitute a valid delivery. It is recommended that the necessary documentation be hand delivered to the Depositary at its office(s) specified on the last page of this Letter of Transmittal, and a receipt obtained. Otherwise the use of registered mail with return receipt requested, properly insured, is recommended.

2. Signatures

This Letter of Transmittal must be properly completed and duly executed by the Warrantholder described above or by such holder's duly authorized representative (in accordance with Instruction 4).

(a) If this Letter of Transmittal is signed by the registered Warrantholder of the accompanying certificate(s) representing the Warrants, such signature(s) on this Letter of Transmittal must correspond with the names(s) as registered or as written on the face of such certificate(s) without any change whatsoever, and the certificate(s) need not be endorsed. If such deposited certificate(s) evidences Warrants that are held of record by two or more joint holders, all such holders must sign this Letter of Transmittal.

(b) If this Letter of Transmittal is signed on behalf of a registered Warrantholder by a person other than the registered Warrantholder of the accompanying certificate(s) representing the Warrants:

(i) such deposited certificate(s) must be endorsed or be accompanied by an appropriate warrant transfer power of attorney duly and properly completed by the registered Warrantholder; and

(ii) the signature(s) on such endorsement or warrant transfer power of attorney must correspond exactly to the name(s) of the registered Warrantholder as registered or as appearing on the certificate(s), and must be guaranteed as noted in Instruction 3 below.

(c) If any of the Deposited Warrants are registered in different names on several certificate(s) it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of such Deposited Warrants.

3. Guarantee of Signatures

If (a) this Letter of Transmittal is signed by a person other than the registered Warrantholder of the Deposited Warrants, (b) in the event the Arrangement is not completed, Deposited Warrants are to be returned to a person other than such registered Warrantholder or sent to an address other than the address of the registered Warrantholder as shown on the registers of the Company, or (c) the Warrant Consideration is to be issued or delivered in the name of a person other than the registered Warrantholder of the Deposited Warrants, such signature(s) must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depositary (except that no guarantee is required if the signature is that of an Eligible Institution).

An "**Eligible Institution**" means a Canadian Schedule I chartered bank, a major trust company in Canada, a commercial bank or trust company in the United States, a member of the Securities Transfer Association Medallion Program (STAMP), a member of the Stock Exchange Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (WISP). Members of these programs are usually members of a recognized stock exchange in Canada and the United States, members of the Canadian Investment Regulatory Organization, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States.

4. Fiduciaries, Representatives and Authorizations

Where this Letter of Transmittal or any certificate or share transfer or power of attorney is executed by a person acting as an executor, administrator, trustee, guardian, corporation, partnership or association, or on behalf of a corporation, partnership or association or is executed by any other person acting in a representative capacity, this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Each of the Purchaser or the Depositary, at its discretion, may require additional evidence of authority or additional documentation.

5. Miscellaneous

(a) If the space on this Letter of Transmittal is insufficient to list all certificate(s) for Deposited Warrants, additional certificate numbers and number of Deposited Warrants may be included on a separate signed list affixed to this Letter of Transmittal.

(b) If Deposited Warrants are registered in different forms (e.g. "John Doe" and "J. Doe") a separate Letter of Transmittal should be signed for each different registration.

(c) No alternative, conditional or contingent deposits will be accepted. All depositing Warrantholders, by execution of this Letter of Transmittal (or a copy thereof), waive any right to receive any notice by the Depositary.

(d) The Arrangement, this Letter of Transmittal and any agreement in connection with the Arrangement will be construed in accordance with and governed by the laws of the Province of British Columbia and the federal laws of Canada applicable therein. The holder of the Deposited Warrants that are the subject of this Letter of Transmittal hereby unconditionally and irrevocably attorns to the exclusive jurisdiction of the courts of the Province of British Columbia and the courts of appeal therefrom.

(e) Additional copies of the Circular and this Letter of Transmittal may be obtained from the Depositary at any of the addresses listed below. Before completing this Letter of Transmittal, you are urged to read the accompanying Circular and discuss any questions with your financial, legal and/or tax advisors.

(f) Except where otherwise specified, all references to currency herein are to lawful money of Canada and "$" refers to Canadian dollars.

(g) Under no circumstances will interest accrue or be paid on the Warrant Consideration payable in respect of the Arrangement.

(h) Any representation made by a Warrantholder in this Letter of Transmittal will survive the Effective Time of the Arrangement.

6. Lost Certificates

(a) Prior to the Effective Time. If, prior to the Effective Time, any certificate(s) that immediately prior to the Effective Time represented one or more outstanding Warrants has been lost, stolen or destroyed, you are instructed to contact Odyssey Trust Company, the transfer agent and registrar for the Warrants, to obtain a replacement certificate representing such Warrants.

(b) Following the Effective Time. If, following the Effective Time, a certificate has been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded to the Depositary together with a letter describing the loss and an affidavit or statutory declaration of such loss in the form required by the Depositary. The Depositary will respond with the replacement requirements in order to receive the Warrant Consideration. When authorizing delivery in exchange for any lost, stolen or destroyed certificate, the Person to whom such Warrant Consideration is to be delivered shall, as a condition precedent to the delivery of the Warrant Consideration, give a bond satisfactory to the Company, the Parent, the Purchaser and the Depositary, each acting reasonably, in such sum as the Parent, the Purchaser and the Depositary may direct, or otherwise indemnify the Company, the Parent, the Purchaser and the Depositary in a manner satisfactory to them, each acting reasonably, against any claim that may be made against any of them with respect to the certificate alleged to have been lost, stolen or destroyed. If a certificate representing Warrants has been lost, stolen or destroyed, the foregoing steps must be taken sufficiently in advance of the sixth anniversary of the Effective Date in order to satisfy the replacement requirements in sufficient time to permit the Warrants to be deposited with the Depositary at or prior to the sixth anniversary of the Effective Date.

7. Cancellation of Rights After Six Years

Pursuant to the terms of the Plan of Arrangement, any certificate(s) formerly representing Warrants that are not deposited with the Depositary together with a properly completed and duly executed Letter of Transmittal and all other documents and instruments

referred to in this Letter of Transmittal or reasonably requested by the Depositary, on or before the sixth anniversary of the Effective Date, shall cease to represent a claim by or interest of any former Warrantholder of any kind or nature against the Company, SpinCo, the Purchaser or the Parent. On such anniversary date, the aggregate Warrant Consideration to which such former Warrantholder was ultimately entitled shall be deemed to have been surrendered for no consideration to the Purchaser and shall be returned to the Purchaser or any successor thereof by the Depositary.

Any payment of SpinCo Shares or cash made by way of cheque or wire, as applicable, by the Depositary that has not been deposited or has been returned to the Depositary, in each case, on or before the sixth anniversary of the Effective Date, or that otherwise remains unclaimed on the sixth anniversary of the Effective Date, as applicable, and any right or claim to payment that remains outstanding on the sixth anniversary of the Effective Date, shall cease to represent a right or claim of any kind or nature and the right of the former Warrantholder to receive the applicable consideration for such Warrants pursuant to the Plan of Arrangement shall terminate and be deemed to be surrendered and forfeited to the Purchaser or any successor thereof for no consideration.

8. U.S. Internal Revenue Service Forms — U.S. Warrantholders

The following does not constitute a summary of any U.S. federal income tax consequences of the Arrangement. Warrantholders should review the Circular and consult with their own tax advisors regarding the tax consequences of the Arrangement.

In order to avoid "backup withholding" of U.S. federal income tax on payments made on the Warrants, a Warrantholder that is a U.S. holder (as defined below) must generally provide the person's correct taxpayer identification number ("**TIN**") on the IRS Form W-9 above and certify, under penalties of perjury, that (a) such TIN is correct, (b) that such Warrantholder is not subject to backup withholding because (i) such Warrantholder has not been notified by the IRS that such Warrantholder is subject to backup withholding as a result of a failure to report all interest or dividends, (ii) the IRS has notified such U.S. holder that he, she or it is no longer subject to backup withholding, or (iii) such Warrantholder is exempt from backup withholding, and (c) such Warrantholder is a U.S. person (as defined below) (including a U.S. resident alien). If the correct TIN is not provided or if any other information is not correctly provided, payments made with respect to the Warrants may be subject to backup withholding (currently at a rate of 24%). For the purposes of this Letter of Transmittal, a "U.S. holder" or "U.S. person" for U.S. federal income tax purposes means: a beneficial owner of Warrants that, for U.S. federal income tax purposes, is (a) a citizen or resident of the United States, (b) a corporation, or other entity classified as a corporation for U.S. federal income tax purposes, that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia, (c) an estate if the income of such estate is subject to U.S. federal income tax regardless of the source of such income, (d) a trust if (i) such trust has validly elected to be treated as a U.S. person for U.S. federal income tax purposes or (ii) a U.S. court is able to exercise primary supervision over the administration of such trust and one or more U.S. persons have the authority to control all substantial decisions of such trust, or (e) a partnership, limited liability company or other entity classified as a partnership for U.S. federal income tax purposes that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia.

Backup withholding is not an additional U.S. tax. Rather, the U.S. federal income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund may be obtained provided that the required information is timely furnished to the IRS.

Certain persons (including, among others, corporations, certain "not-for-profit" organizations, and certain non-U.S. persons) are exempt from backup withholding. A Warrantholder that is a U.S. holder should consult his or her tax advisor as to the Warrantholder's qualification for an exemption from backup withholding and the procedure for obtaining such exemption.

The TIN for an individual U.S. citizen or resident is the individual's social security number.

If the Warrantholder is a U.S. holder but does not have a TIN, the Warrantholder should apply for a TIN immediately (if it has not yet applied) and enter "Applied For" in the space for the TIN, sign and date the form, and remit it with this Letter of Transmittal. Entering "Applied For" in the space for the TIN means that the Warrantholder has applied for a TIN or intends to apply for a TIN in the near future. If a Warrantholder that is a U.S. holder enters "Applied For" in the space for the TIN, such Warrantholder generally will be subject to backup withholding at a rate of 24% until a TIN is provided.

Failure to furnish TIN - If you fail to furnish your correct TIN, you are subject to a penalty of US$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

U.S. Warrantholders that are not U.S. persons (as defined above) should return an appropriate, properly completed and executed, IRS Form W-8 (including, without limitation, IRS Form W-8BEN (for individuals) or IRS Form W-8BEN-E (for entities)), copies of which are available from the Depositary upon request.

9. Privacy Notice

The Depositary is committed to protecting your personal information. In the course of providing services to you and our corporate clients, we receive non-public personal information about you from transactions we perform for you, forms you send us, other communications we have with you or your representatives, etc. This information could include your name, contact details (such as residential address, correspondence address, email address), social insurance number, survey responses, securities holdings and other financial information. We use this to administer your account, to better serve your and our clients' needs and for other lawful purposes relating to our services. The Depositary may transfer personal information to other companies located outside of your province within Canada, or outside of Canada that provide data processing and storage or other support in order to facilitate the services it provides. Where we share your personal information with other companies to provide services to you, we ensure they have adequate safeguards to protect your personal information as per applicable privacy laws. We also ensure the protection of rights of data subjects under the General Data Protection Regulation, where applicable. We have prepared a Privacy Code to tell you more about our information practices, how your privacy is protected and how to contact our Chief Privacy Officer. It is available at our website, www.odysseytrust.com, or by writing to us at privacy@odysseytrust.com.

10. Direct Registration System

The SpinCo Shares to be delivered pursuant to the Arrangement will be represented by certificate(s) or issued in book-entry form through the Direct Registration System ("**DRS**") and registered electronically in the records of SpinCo maintained by the transfer agent and registrar of the SpinCo Shares, in which case you will receive one or more DRS statements acknowledging the number of SpinCo Shares you hold. Following receipt of a DRS statement, you may request a certificate for all or a portion of your SpinCo Shares by contacting the transfer agent and registrar of the SpinCo Shares.

The Depositary is:

ODYSSEY TRUST COMPANY

By Hand or by Courier

1310-1140 W Pender St
Vancouver BC V6E 4G1
By Mail

1310-1140 W Pender St
Vancouver BC V6E 4G1

Attention: Corporate Actions

By Email

corp.actions@odysseytrust.com

For Enquiries Only

Toll Free (within North America): 1-888-290-1175
Toll Free (outside Canada and the U.S.): 1-587-885-0960