
Information Statement

- 1 This Information Statement applies to the taxable year of Osino Resources Corp. ("**Osino**"), beginning on January 1, 2018 and ending on December 31, 2018 (the "**2018 Tax year**")
- 2 If you are a US shareholder that has made or plans to make a qualifying electing fund election with respect to the common shares of Osino ("**Osino shares**"), you may determine your pro rata share of ordinary earnings and net capital gain, respectively, as provided below:
 - Your pro-rata share of the ordinary earnings and net capital gains for each company for the 2018 tax year can be calculated by multiplying the number of Osino shares you own by the amounts listed below.
 - Your pro rata share of cash or other property distributed or deemed distributed by Osino to you during the 2018 tax year can be calculated by multiplying the number of Osino shares you own by the amounts listed below.
- 3 The following are the ordinary earnings, net capital gain amounts, cash and property distributions by Osino per Osino share for the 2018 tax year:

Ordinary Earnings¹	Net Capital Gain	Cash Distributions	Property Distributions	Termination Event
NONE	NONE	NONE	NONE	NONE

- 4 Osino will permit the US shareholders to inspect and copy its permanent books of account, records, and such other documents as may be maintained by each company to establish that the company's ordinary earnings and net capital gain, as defined in section 1293(e) of the US Internal Revenue Code of 1986, as amended, are computed in accordance with US income tax principles, and to verify these amounts and the shareholders' pro-rata shares thereof.

Osino Resources Corp.



January 28, 2020

Alan Rootenberg – Chief Financial Officer

¹ The term "ordinary earnings" means the excess of the earnings and profits of the PFIC for the taxable year over its net capital gain for the same taxable year.

Osino Resources Corp.

Directors: H. E. Daun (Namibian), A. Friedman (Canadian), L. Shigwedha (Namibian), E. Beukman (Canadian), D. Hodgson (South African)

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