

**The Instructions accompanying this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed. You are strongly urged to read the accompanying Circular (as defined below) before completing this Letter of Transmittal.**

**This Letter of Transmittal is for use only by Registered Shareholders (as defined below). Shareholders (as defined below) whose Osino Shares (as defined below) are registered in the name of a broker, investment dealer, bank, trust company, trustee or other nominee should contact that nominee for assistance in depositing those Osino Shares and should follow the instructions of such nominee in order to deposit their Osino Shares.**

## **LETTER OF TRANSMITTAL FOR COMMON SHARES OF OSINO RESOURCES CORP.**

This Letter of Transmittal is for use by registered holders (“**Registered Shareholders**”) of common shares (the “**Osino Shares**”) of Osino Resources Corp. (“**Osino**”) in connection with the proposed arrangement (the “**Arrangement**”) involving Osino and Yintai Gold Co., Ltd. (“**Yintai**”), 1466331 B.C. Ltd. (the “**Purchaser**”), and Hainan Shengwei Trading Co., Ltd. (“**Yintai Hainan**” and collectively with Yintai, the “**Co-Purchasers**”) that is being submitted for approval at the special meeting of shareholders of Osino (“**Shareholders**”), holders of options for purchase of Osino Shares, holders of warrants to purchase Osino Shares, holders of restricted share units, and holders of deferred share units (collectively with the Shareholders, the “**Securityholders**”) of Osino that is scheduled to be held on April 29, 2024, or any adjournment or postponement thereof (the “**Meeting**”) as described in the accompanying management information circular of Osino dated March 25, 2024 (the “**Circular**”). You may obtain an additional copy of the Circular under Osino’s issuer profile on the System for Electronic Data Analysis and Retrieval +, accessible at [www.sedarplus.ca](http://www.sedarplus.ca). Capitalized terms used but not defined in this Letter of Transmittal have the meanings set out in the Circular. **You are encouraged to carefully review the Circular in its entirety and consult with your investment and tax advisors prior to submitting a Letter of Transmittal.**

This Letter of Transmittal properly completed and duly executed, together with all other required documents, must accompany certificate(s) or Direct Registration System statement(s) (“**DRS Statement**”), as applicable, for Osino Shares deposited in connection with the Arrangement. Assuming the Arrangement becomes effective, each holder of Osino Shares, other than any holder of Osino Shares who has validly exercised its dissent rights, will receive consideration (the “**Consideration**”) of C\$1.90 payable in cash for each Osino Share held. In order for holders holding their ownership of Osino Shares in certificated form to receive the Consideration in exchange for their Osino Shares, such holders must deposit the certificate(s) representing their Osino Shares with the Depositary.

**TO: OSINO RESOURCES CORP.**

**AND TO: COMPUTERSHARE INVESTOR SERVICES INC. at its offices set out herein (the “Depositary”)**

**AND TO: YINTAI GOLD CO., LTD., 1466331 B.C. LTD, HAINAN SHENGWEI TRADING CO., LTD.**

In connection with the Arrangement being considered for approval at the Meeting and in order to receive the Consideration in exchange for their Osino Shares, the undersigned delivers to the Depositary the enclosed certificate(s), or DRS Statement(s), as applicable, for the Osino Shares (the “**Deposited Shares**”), details of which are as follows:

| Certificate Number(s) or<br>DRS Statement Account Number | Name in Which Registered<br><i>[Please fill in exactly as name(s) appear(s) on<br/>DRS Statement(s) or certificate(s)]</i> | Number of Osino Shares Deposited |
|--|--|----------------------------------|
|  |  |                                  |
|  |  |                                  |
|  |  |                                  |

*NOTE: If the space provided is insufficient, details may be listed on a separate schedule to this Letter of Transmittal.*

The undersigned transmits herewith the certificate(s) or DRS Statement(s), as applicable, described above for cancellation upon the Effective Date. The undersigned acknowledges receipt of the Circular and represents and warrants to each of Osino, the Purchaser, the Co-Purchasers, and the Depository that: (i) the undersigned is the registered and legal owner of, and has good right and title and sufficient authority to deposit, sell and transfer, the Deposited Shares, and that such Deposited Shares represent all of the Osino Shares owned, directly or indirectly, by the undersigned; (ii) such Deposited Shares are owned by the undersigned free and clear of all mortgages, liens, charges, encumbrances, security interests and adverse claims; (iii) the Deposited Shares have not been sold, assigned or transferred (nor has any agreement been entered into to sell, assign or transfer any such Deposited Shares to any other person), and the undersigned will not, prior to the Effective Time, sell, assign or transfer, or permit to be sold, assigned or transferred, any Deposited Shares; (iv) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the Deposited Shares, and that when the Osino Shares are delivered, Osino, the Purchaser, the Co-Purchasers or any affiliate thereof or successor thereto will not be subject to any adverse claim in respect of such Deposited Shares; (v) at the Effective Time, the Purchaser will acquire good title to the Deposited Shares (as the same are modified pursuant to the Arrangement) free from all liens, charges, encumbrances, claims and equities; (vi) the surrender of the Deposited Shares complies with all applicable Laws; (vii) all information inserted by the undersigned into this Letter of Transmittal is complete, true and accurate; (viii) either the undersigned is not a U.S. Shareholder (as defined in Box C below), or the undersigned is a U.S. Shareholder and has completed and returned to the Depository with this Letter of Transmittal a properly completed and executed Internal Revenue Service (“**IRS**”) Form W-9 (enclosed) or, where applicable, the appropriate IRS Form W-8 (see Instruction 8 below); and (ix) the delivery of the applicable Consideration will discharge any and all obligations of Osino, the Purchaser, the Co-Purchasers and the Depository 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.

IN CONNECTION WITH THE ARRANGEMENT AND FOR VALUE RECEIVED at the Effective Time all of the right, title and interest of the undersigned in and to the Deposited Shares and in and to any and all dividends, distributions, payments, securities, rights, warrants, assets or other interests (collectively, “**distributions**”) which may be declared, paid, accrued, issued, distributed, made or transferred on or in respect of the Deposited Shares or any of them as and from the Effective Date, as well as the right of the undersigned to receive any and all distributions, shall have been assigned to the Purchaser.

The undersigned irrevocably constitutes and appoints the Depository the true and lawful agent, attorney and attorney-in-fact of the undersigned with respect to the Deposited Shares purchased in connection with the Arrangement with full power of substitution (such power of attorney, being coupled with an interest, being irrevocable) to deliver the Consideration and to, in the name of and on behalf of the undersigned, (a) register or record the transfer of such Deposited Shares consisting of securities on the share register of Osino maintained by Computershare Investor Services Inc. (the “**Transfer Agent**”) prior to the Effective Time and the Purchaser to the extent and in the manner provided under the Arrangement; and (b) execute and negotiate any cheques or other instruments, subject to confirmation by Osino of the funds payable to the undersigned, representing any such distribution payable to or to the order of the undersigned.

The undersigned 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 Shares or any distributions 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 Shares or any distributions by or on behalf of the undersigned, unless the Deposited Shares are not transferred to and acquired by the Purchaser in connection with the Arrangement.

The undersigned covenants and agrees to execute all such documents, transfers and other assurances as may be necessary or desirable to convey the Deposited Shares and distributions effectively to the Purchaser.

Each authority conferred or agreed to be conferred by the undersigned in this Letter of Transmittal shall survive the death, legal incapacity, bankruptcy or insolvency of the undersigned and 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 agrees that all questions as to validity, form, eligibility (including timely receipts) and acceptance of any Deposited Shares transferred in connection with the Arrangement shall be determined by the Purchaser and Co-Purchasers in their sole discretion and that such determination shall be final and binding and acknowledges that there is no duty or obligation upon Osino, the Purchaser, the Co-Purchasers, the Depositary or any other person to give notice of any defect or irregularity in any such surrender of Deposited Shares and no liability will be incurred by any of them for failure to give any such notice.

The undersigned instructs the Depositary, upon the Arrangement becoming effective to mail a cheque or wire, as applicable, representing the Consideration to which the undersigned is entitled under the Arrangement, in exchange for the Deposited Shares, promptly after the Effective Time by first class insured mail, postage pre-paid to the undersigned or to hold them for pick-up in accordance with the instructions below. Should the Arrangement not proceed for any reason, the deposited certificate(s) or DRS Statement(s), as applicable, and other relevant documents shall be returned to the undersigned at the last address of the undersigned as it appears on the securities register of Osino maintained by the Transfer Agent or, at the address set out below in Box B. The undersigned acknowledges that the delivery of a cheque or wire, as applicable, representing the Consideration to which the undersigned is entitled under the Arrangement in respect of the Deposited Shares exchanged will completely discharge any obligations of Osino, the Purchaser, the Co-Purchasers and the Depositary with respect to the matters contemplated by this Letter of Transmittal.

It is understood that the undersigned will not receive the Consideration in respect of the Deposited Shares until the Arrangement is consummated and, in the case of certificated Deposited Shares, until the certificate(s) representing the Deposited Shares owned by the undersigned are received by the Depositary at the address set forth on the back of this Letter of Transmittal, together with a duly completed Letter of Transmittal and such additional documents as the Depositary may require, and until the same are processed by the Depositary. It is understood that under no circumstances will interest accrue or be paid in respect of the Deposited Shares in connection with the Arrangement.

The undersigned acknowledges that, in accordance with the Arrangement, Osino, the Purchaser, the Co-Purchasers and the Depositary shall be entitled to deduct or withhold from any consideration payable or otherwise deliverable to any holder of Osino Shares, including holders of Osino Shares exercising Dissent Rights, such amounts as Osino, the Purchaser, the Co-Purchasers or the Depositary are, or reasonably believe to be, required, entitled or permitted to deduct or withhold from such consideration under the Tax Act, the *United States Internal Revenue Code of 1986*, and the rules and regulations promulgated thereunder, any applicable provincial tax legislation and any other provision of Laws in respect of taxes, as amended. To the extent that amounts are so withheld, such withheld amounts shall be treated for all purposes hereof as having been paid to the former Registered Shareholder in respect of which such deduction and withholding was made, provided that such withheld amounts are actually remitted to the appropriate taxing authority. 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, including any elections to be made in respect thereof. **If the undersigned is a U.S. Shareholder (as defined in Box C below), which includes a U.S. person (as defined in Instruction 8 below), the undersigned must also complete and return to the Depositary with this Letter of Transmittal a properly completed and signed IRS Form W-9 (enclosed) or, where applicable, the appropriate IRS Form W-8 (see Instruction 8 below).**

**Registered Shareholders who are residents of Namibia will receive the Consideration by way of a wire transfer in Canadian Dollars in accordance with the instructions provided by in this Letter of Transmittal**

**Registered Shareholders who do not deposit with the Depositary their certificate(s) or DRS Statement(s), as applicable, formerly representing Osino Shares and all other documents required by the Depositary on or before the sixth anniversary of the Effective Date shall lose their right to receive the Consideration in respect thereof and will not be paid any cash or other compensation. Shareholders should refer to the full text of the Arrangement, which is appended to the Circular as Appendix “B”.**

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 soussigné, le soussigné et les destinataires sont présumés d'avoir requis que tout contrat attesté par l'arrangement et son acceptation par cette lettre d'envoi, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en langue anglaise.*

*[Remainder of page intentionally left blank.]*

**BOX A**  
DELIVERY INSTRUCTIONS

All cheques or wires, as applicable, will be issued and mailed to your existing registration unless otherwise stated. If you would like your cheque or wire, as applicable, mailed to you, please advise us by checking the relevant box(es) in this BOX A. If you would like your cheques or wires, as applicable, issued to a different name or address, please complete BOX B and refer to INSTRUCTIONS 2 & 3.

- MAIL CHEQUE TO ADDRESS ON REGISTER **(DEFAULT)**
- MAIL CHEQUE TO A DIFFERENT ADDRESS (MUST COMPLETE BOX B)
- HOLD CHEQUE FOR PICKUP AT THE OFFICE OF THE DEPOSITARY
- DELIVER FUNDS VIA WIRE\* (COMPLETE BOX E)  
*[Mandatory for the shareholders who are residents of Namibia]*

REGISTERED SHAREHOLDERS WHO ARE RESIDENTS OF NAMIBIA WILL RECEIVE THE CASH CONSIDERATION ONLY BY WAY OF A WIRE TRANSFER IN CANADIAN DOLLARS IN ACCORDANCE WITH THE INSTRUCTIONS PROVIDED BY IN THIS LETTER OF TRANSMITTAL.

**BOX B**  
SPECIAL DELIVERY INSTRUCTIONS

To be completed ONLY if the cheque or wire, as applicable, representing the Consideration to which the undersigned is entitled pursuant to the Arrangement is to be sent to someone other than as shown in the securities register of Osino, or, to an address other than the address shown in the registrar of Osino.

- SAME ADDRESS AS EXISTING REGISTRATION **(DEFAULT)**; or

\_\_\_\_\_  
(NAME)

\_\_\_\_\_  
(STREET NUMBER & NAME)

\_\_\_\_\_  
(CITY AND PROVINCE/STATE)

\_\_\_\_\_  
(COUNTRY AND POSTAL/ZIP CODE)

\_\_\_\_\_  
(TELEPHONE NUMBER (BUSINESS HOURS))

\_\_\_\_\_  
(SOCIAL INSURANCE/SECURITY NUMBER)

*(SEE INSTRUCTIONS 2 & 3)*

**BOX C**  
*RESIDENCY DECLARATION*

**ALL SHAREHOLDERS 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 the Osino common shares deposited herewith **is** a U.S. Shareholder.
- The beneficial owner of the Osino common shares deposited herewith **is not** a U.S. Shareholder.

A “**U.S. Shareholder**” is any Shareholder who either (i) has a registered account address that is located within the United States or any territory or possession thereof, or (ii) a “U.S. person” for the 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 below). If you are not a U.S. Shareholder as defined in (ii) above, but you provide an address that is located within the United States, you must complete an appropriate Form W-8. If you require an IRS Form W-8, please contact the Depositary. Such form is also available on the IRS website at [www.irs.gov](http://www.irs.gov).

**BOX D**  
*CURRENCY ELECTION*

ALL CASH PAYMENTS WILL BE ISSUED IN CANADIAN DOLLARS UNLESS OTHERWISE ELECTED BELOW PRIOR TO THE EFFECTIVE DATE. AFTER THE EFFECTIVE DATE, ALL PAYMENTS WILL BE ISSUED IN CANADIAN DOLLARS, REGARDLESS OF ANY ELECTIONS BELOW

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

Cash amounts will be denominated in Canadian dollars. However, Registered Shareholders can instead elect to receive payment in U.S. dollars by checking the appropriate box in this Letter, in which case such Registered Shareholder 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 Registered Shareholder's sole account and will be at such Registered Shareholder's sole risk and expense, and neither the Companies nor Computershare Trust Company of Canada or their affiliates are responsible for any such matters.

By electing to receive payment in another currency, the undersigned acknowledges that (a) the exchange rate used will be the rate established by Computershare, in its capacity as foreign exchange service provider to the Companies, on the date the funds are converted; (b) the risk of any fluctuation in such rate will be borne by the undersigned; and (c) Computershare may earn 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 E**  
**WIRE PAYMENT\***

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

**\*IF WIRE DETAILS ARE INCORRECT OR INCOMPLETE, COMPUTERSHARE 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 shares 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)**

(3 digits & 5 digits)

**ABA/Routing No. (US Banks)**

(9 digits)

**SWIFT or BIC Code**

(11 characters – if you only have eight, put 'XXX' for the last three)

**IBAN Number**

**Sort Code (GBP)**

**Additional Notes and special routing instructions:**

**\*\* Mandatory fields**

**SHAREHOLDER SIGNATURE(S)**

Signature guaranteed by  
(if required under Instruction 3)

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Name of Guarantor (please print or type)

\_\_\_\_\_  
Address of Guarantor (please print or type)

Dated: \_\_\_\_\_, 202\_\_

\_\_\_\_\_  
Signature of Shareholder or authorized representative (see  
Instructions 2 and 4)

\_\_\_\_\_  
Address

\_\_\_\_\_  
Name of Shareholder (please print or type)

\_\_\_\_\_  
Telephone No

\_\_\_\_\_  
Name of authorized representative, if applicable  
(please print or type)





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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-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)

**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).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the 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 trust, and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**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

allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. 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? on page 2 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.

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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 Part II instructions on page 3 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 under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See Exempt payee code on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see Special rules for partnerships above.

### What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 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 no longer are 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of

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student will become a resident alien for tax purposes if his or her 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 his or her 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 interest, tax-exempt

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity 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, “Business name/disregarded entity name.” 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, you may enter it on line 2.

### Line 3

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

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the “Limited Liability Company” box and enter “P” in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the “Limited Liability Company” box and in the space provided enter “C” for C corporation or “S” for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the “Limited Liability Company” box; instead check the first box in line 3 “Individual/sole proprietor or single-member LLC.”

### Line 4

#### Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 in line 4.

Form W-9.

a. **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. 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** 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.

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 <sup>1</sup> | Generally, exempt payees 1 through 5 <sup>2</sup>   |
| Payments made in settlement of payment card or third party network transactions        | Exempt payees 1 through 4   |

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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) written or printed 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 possession, 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

- 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 possession, 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 possession
- 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
- 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

**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 individual taxpayer identification number (ITIN). Enter it in the social security number box. 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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited Liability Company (LLC) on this page), enter the owner’s SSN (or EIN, if the owner has one). Do not enter the disregarded entity’s EIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

**Note.** See the chart on page 4 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](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. 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/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write “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, generally you will 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.

**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

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.

**Line 6**

Enter your city, state, and ZIP code.

**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)  | The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup> |
| 3. Custodian account of a minor (Uniform Gift to Minors Act)  | The minor <sup>2</sup>  |
| 4. a. The usual revocable savings trust (grantor is also trustee)   | The grantor-trustee <sup>1</sup>  |
| b. So-called trust account that is not a legal or valid trust under state law   | The actual owner <sup>1</sup>   |
| 5. Sole proprietorship or disregarded entity owned by an individual   | The owner <sup>3</sup>  |
| 6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))   | The grantor*  |
| For this type of account:   | Give name and EIN of:   |
| 7. Disregarded entity not owned by an individual  | The owner   |
| 8. A valid trust, estate, or pension trust  | Legal entity <sup>4</sup>   |
| 9. Corporation or LLC electing corporate status on Form 8832 or Form 2553   | The corporation   |
| 10. Association, club, religious, charitable, educational, or other tax-exempt organization   | The organization  |
| 11. Partnership or multi-member LLC   | The partnership   |
| 12. A broker or registered nominee  | The broker or nominee   |
| 13. 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   |

withholding agent even if items 1, 4, or 5 below indicate 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), 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.

14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))

The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> 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.) Also see Special rules for partnerships on page 1.

**\*Note.** Grantor also must provide a Form W-9 to trustee of trust.

**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, social security number (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 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 credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**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](mailto: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 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) 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

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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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

## **INSTRUCTIONS**

### **1. Use of Letter of Transmittal**

Registered Shareholders should read the accompanying Circular prior to completing this Letter of Transmittal. Capitalized terms used but not defined in this Letter of Transmittal have the meanings set out in the Circular. In order for a Registered Shareholder to receive the Consideration, such holders must deposit the certificate(s) or DRS Statement(s), as applicable, representing their Osino Shares 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 or DRS Statement(s), as applicable, representing Osino Shares deposited for payment pursuant to the Arrangement.

Each of Osino, the Purchaser and the Co-Purchasers reserves the right if it so elects in its absolute discretion to instruct the Depositary to waive any defect or irregularity contained in any Letter of Transmittal and/or accompanying documents received by it.

The method used to deliver this Letter of Transmittal and any accompanying certificate(s) and/or DRS Statement(s), as applicable, representing Osino Shares is at the option and risk of the holder, and delivery will be deemed effective only when such documents are actually received by the Depositary. Osino, the Purchaser and the Co-Purchasers recommend that the necessary documentation be delivered, properly insured, to the Depositary at its office(s) specified on the last page of this Letter of Transmittal, through the use of registered mail with return receipt requested. In order to receive the Consideration under the Arrangement in exchange for the Deposited Shares, it is recommended that the foregoing documents be received by the Depositary as soon as possible prior to the Effective Date. A Shareholder whose Osino Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for assistance in depositing those Osino Shares.

If the cheque or wire, as applicable, representing the Consideration is to be issued in the name of a person other than the registered owner as shown on the register of Osino, or mailed to someone other than the registered owner as shown on the register of Osino, such person must complete Box B on this Letter of Transmittal and follow Instruction 2 and 3 below.

The cheque or wire, as applicable, representing the Consideration to which the undersigned is entitled under the Arrangement in exchange for the Deposited Shares will be issued in the name of the registered holder indicated on the securities register of Osino and delivered to the address indicated in Box A or mailed to the last address indicated on the securities register of Osino, as applicable (unless another address has been provided in Box B). If neither Box A nor Box B is completed, the cheque or wire, as applicable, representing the Consideration to which the undersigned is entitled under the Arrangement will be issued in the name of the registered holder of the Deposited Shares and will be mailed to the last address of the registered holder of the Deposited Shares as it appears on the securities register of Osino.

### **2. Signatures**

This Letter of Transmittal must be filled in and signed by the holder of Osino Shares 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 holder(s) of the accompanying certificate(s) or DRS Statement(s), as applicable, representing Osino Shares, 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) or DRS Statement(s), as applicable, without any change whatsoever, and the certificate(s) or DRS Statement(s), as applicable, need not be endorsed. If such deposited certificate(s) or DRS Statement(s), as applicable, evidences Osino Shares that are held of record by two or more joint holders, all such holders must sign the Letter of Transmittal.
- (b) If this Letter of Transmittal is signed by a person other than the registered holder(s) of the accompanying certificate(s) or DRS Statement(s), as applicable, representing the Osino Shares:
  - (i) such deposited certificate(s) or DRS Statement(s), as applicable, must be endorsed or be accompanied

by an appropriate share transfer power of attorney duly and properly completed by the registered holder(s); and

- (ii) the signature(s) on such endorsement or share transfer power of attorney must correspond exactly to the name(s) of the registered holder(s) as registered or as appearing on the certificate(s) or DRS Statement(s), as applicable, and must be guaranteed as noted in Instruction 3 below.
- (c) If any of the Deposited Shares are registered in different names on several certificate(s) or DRS Statement(s), as applicable, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of such Deposited Shares.

### **3. Guarantee of Signatures**

If (i) this Letter of Transmittal is signed by a person other than the registered holder(s) of the Deposited Shares, (ii) in the event the Arrangement is not completed and Deposited Shares are to be returned to a person other than such registered holder(s) or sent to an address other than the address of the registered holder(s) as shown on the share register of Osino as maintained by the Transfer Agent, or (iii) the Consideration is to be issued or delivered in the name of a person other than the registered holder of the Deposited Shares, such signature(s) must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depository (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 (MSP). Members of these programs are usually members of a recognized stock exchange in Canada and the United States, members of the Investment Industry Regulatory Organization of Canada, 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 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. Either Osino or the Depository, 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) or DRS Statement(s), as applicable, for Deposited Shares, additional certificate or DRS Statement numbers, as applicable, and number of Deposited Shares may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If any Deposited Shares are registered in different names or 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 of Deposited Shares will be accepted.
- (d) The Arrangement and this Letter of Transmittal will be construed in accordance with and governed by the laws of the Province of Ontario and the laws of Canada applicable therein.
- (e) Additional copies of the Circular and this Letter of Transmittal may be obtained from the Depository at any of its respective offices at the addresses listed below.
- (f) Under no circumstances will any amount be paid by Osino, the Purchaser, the Co-Purchasers, or the Depository by reason of any delay in exchanging any Osino Shares to any person on account of Osino Shares accepted for



exchange pursuant to the Arrangement.

- (g) All questions as to the validity, form, eligibility (including timely receipt) and acceptance of any of the Deposited Shares will be determined by Osino, the Purchaser or the Co-Purchasers in their sole discretion. Shareholders agree that such determination shall be final and binding. Osino, the Purchaser or the Co-Purchasers, as the case may be, reserve the absolute right, in their sole discretion, 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 or to waive any defects or irregularities in the deposit of any Osino Shares. No deposit of any Osino Shares will be deemed to be properly made until all defects and irregularities have been cured or waived. There shall be no duty or obligation on Osino, the Purchaser, the Co-Purchasers or the Depositary or any other person to give notice of any defects or irregularities in any deposit and no liability shall be incurred by any of them for failure to give such notice. Osino's, the Purchaser's, or the Co-Purchaser's interpretation of the terms and conditions of the Arrangement, the Circular and this Letter of Transmittal will be final and binding.

## 6. Lost Certificates

**This section does not apply to DRS Statements.** If a share certificate has been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded together with an affidavit describing the loss to the Depositary. The Depositary will respond with the replacement requirements which may include a bonding requirement or any other manner satisfactory to the Depositary, the Purchaser, the Co-Purchasers and Osino, that must be satisfied in order for the undersigned to receive the Consideration in accordance with the Arrangement.

## 7. Cancellation of Rights after Six Years

**Pursuant to the terms of the Arrangement, any certificate(s) or DRS Statement(s), as applicable, formerly representing Osino Shares that are not deposited with the Depositary together with a duly completed Letter of Transmittal and any other documents the Depositary reasonably requires, on or before 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 holder of certificate(s) or DRS Statement(s), as applicable, representing Osino Shares to receive the Consideration (including any consideration previously held by the Transfer Agent in trust for any registered holder of Osino Shares) shall be deemed to be surrendered together with all dividends or distributions thereon held for such holder (less any applicable withholding tax).**

## 8. Substitute Form W-9 – U.S. Shareholders

In order to avoid “backup withholding” of United States income tax on payments made on the Common Shares, a Shareholder that is a U.S. holder (as defined below) must generally provide the person's correct taxpayer identification number (“TIN”) on the Substitute Form W-9 above and certify, under penalties of perjury, that such number is correct, that such Shareholder is not subject to backup withholding, and that such Shareholder is a U.S. person (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 Common Shares may be subject to backup withholding of 24%. For the purposes of this Letter of Transmittal, a “U.S. holder” or “U.S. person” means: a beneficial owner of Common Shares that, for United States 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 United States 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 United States 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 United States federal income tax purposes or (ii) a United States 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 United States 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 United States income tax. Rather, the United States 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 furnished to the IRS.

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

The TIN for an individual United States citizen or resident is the individual’s social security number.

The “Awaiting TIN” box of the substitute Form W-9 may be checked if a Shareholder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future. If the “Awaiting TIN” box is checked, the Shareholder that is a U.S. holder must also complete the Certificate of Awaiting Taxpayer Identification Number found below the Substitute Form W-9 in order to avoid backup withholding. If a Shareholder that is a U.S. holder completes the Certificate of Awaiting Taxpayer Identification Number but does not provide a TIN within 60 days, such Shareholder 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 U.S.\$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Non-U.S. holders receiving payments in the U.S. should return a completed Form W-8BEN, a copy of which is available from the Depository upon request.

**A U.S. SHAREHOLDER WHO FAILS TO PROPERLY COMPLETE THE IRS FORM W-9 SET OUT IN THIS LETTER OF TRANSMITTAL OR THE APPROPRIATE IRS FORM W-8 MAY BE SUBJECT TO PENALTIES IMPOSED BY THE IRS AND BACKUP WITHHOLDING OF 24% OF THE GROSS CASH CONSIDERATION PAYABLE TO SUCH HOLDER PURSUANT TO THE ARRANGEMENT. BACKUP WITHHOLDING IS NOT AN ADDITIONAL TAX. RATHER, THE TAX LIABILITY OF PERSONS SUBJECT TO BACKUP WITHHOLDING WILL BE REDUCED BY THE AMOUNT OF TAX WITHHELD. IF WITHHOLDING RESULTS IN AN OVERPAYMENT OF TAXES, A REFUND MAY BE OBTAINED BY TIMELY FILING A CLAIM FOR REFUND WITH THE IRS. THE DEPOSITARY CANNOT REFUND AMOUNTS WITHHELD BY REASON OF BACKUP WITHHOLDING.**

**EACH REGISTERED SHAREHOLDER IS URGED TO CONSULT HIS, HER OR ITS OWN TAX ADVISOR TO DETERMINE WHETHER SUCH HOLDER IS REQUIRED TO FURNISH AN IRS FORM W-9 OR THE APPROPRIATE IRS FORM W-8 OR IS EXEMPT FROM BACKUP WITHHOLDING AND INFORMATION REPORTING.**

## **9. Privacy Notice**

The Depository (“us”, “we”, or “our”) 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 you and our clients’ needs and for other lawful purposes relating to our services. The Depository 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.computershare.com](http://www.computershare.com), or by writing to us at 100 University Avenue, Toronto, Ontario, M5J 2Y1.

**10. Payment Entitlement Pickup Locations**

Subject to the provisions of this Letter of Transmittal as they relate to the Shareholders who are residents of Namibia, entitlements may be picked up at the office of the Depository in Toronto:

**Toronto**

100 University Ave  
8<sup>th</sup> Floor, North Tower  
Toronto ON M5J 2Y1

**The Depository is:**

**COMPUTERSHARE INVESTOR SERVICES INC.**

***By Hand or by Courier***

100 University Avenue, 8th Floor, North Tower  
Toronto, Ontario  
M5J 2Y1

***By Mail***

P.O. Box 7021  
31 Adelaide St E  
Toronto, ON M5C 3H2  
Attention: Corporate Actions

***For Inquiries Only***

Toll Free: 1.800.564.6253  
E-Mail: [corporateactions@computershare.com](mailto:corporateactions@computershare.com)