

**Information Statement**

**ANY TAX ADVICE IN THIS COMMUNICATION IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED, BY ANY PERSON OR ENTITY FOR THE PURPOSE OF (i) AVOIDING PENALTIES THAT MAY BE IMPOSED ON ANY TAXPAYER OR (ii) PROMOTING, MARKETING OR RECOMMENDING TO ANOTHER PARTY ANY MATTERS ADDRESSED HEREIN.**

- 1 This Information Statement applies to the taxable year of Osino Resources Corp. ("**Osino**"), beginning on January 1, 2023 and ending on December 31, 2023 (the "**2023 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 2023 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 2023 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 2023 tax year:

<b>Ordinary Earnings<sup>1</sup></b>	<b>Net Capital Gain</b>	<b>Cash Distributions</b>	<b>Property Distributions</b>
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.**



June 4, 2024

<Name and title>

Tony da Silva - CFO

<sup>1</sup> 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.