

PFIC Annual Information Statement

- (1) This Information Statement applies to the taxable year commencing on January 1, 2023 and ending on December 31, 2023
- (2) The pro-rata per-unit per-day shares of the ordinary earnings [as defined by Internal Revenue Code Section 1293(e)] and net capital gains [as defined by Treas. Reg. Section 1.1293-1(a)(2)] of the Company for the period specified in paragraph (1) and the per-unit distributions are provided in the following table:

Ordinary Earnings (US\$)	Net Capital Gains (US\$)	Cash/Property Distributions (US\$)
Nil	Nil	Nil

- (3) No cash or other property was distributed during the year commencing on January 1, 2023 and ending on December 31, 2023
- (4) The Company will, upon receipt of request, permit the U.S. unitholder to inspect and copy its permanent books of account, records, and other such documents as may be maintained by the Company to determine that their respective ordinary earnings and net capital gains are computed according to U.S. income tax principles, and to verify these amounts and your pro-rata shares thereof.

Montage Gold Corp

Signature: 

Title: Chief Financial Officer

Date: March 1, 2024

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