

THIS LETTER OF TRANSMITTAL IS FOR USE ONLY IN CONNECTION WITH THE PLAN OF ARRANGEMENT UNDER SECTION 192 OF THE CANADA BUSINESS CORPORATIONS ACT INVOLVING G2 GOLDFIELDS INC., G MINING VENTURES CORP. AND G3 GOLDFIELDS INC.

SHAREHOLDERS WHOSE SHARES ARE REGISTERED IN THE NAME OF AN INTERMEDIARY (SUCH AS A NOMINEE, BROKER, INVESTMENT DEALER, BANK, TRUST COMPANY OR OTHER INTERMEDIARY) SHOULD NOT USE THIS LETTER OF TRANSMITTAL AND SHOULD CONTACT THAT INTERMEDIARY FOR INSTRUCTIONS AND ASSISTANCE IN DEPOSITING THOSE SHARES.

TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY. IT IS IMPORTANT THAT YOU VALIDLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN.

The Circular (as defined below) and the instructions accompanying this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed or submitted to the Depositary. If you have any questions or require more information with regard to the procedures for completing this Letter of Transmittal, please contact the Depositary Toll Free (North America) at 1-866-600-5869 or outside of North America at 416-342-1091. You can email the Depositary at tsxtis@tmx.com.

LETTER OF TRANSMITTAL FOR COMMON SHARES OF G2 GOLDFIELDS INC.

TO: TSX TRUST COMPANY (the “Depositary” or “TSX Trust”)

AND TO: G2 GOLDFIELDS INC. (“G2”)

AND TO: G MINING VENTURES CORP. (“GMIN”)

AND TO: G3 GOLDFIELDS INC. (“G3”)

This Letter of Transmittal (“**Letter of Transmittal**”) is for use by registered holders (“**Registered Shareholders**”) of common shares in the capital of G2 (“**G2 Shares**”) in connection with the proposed plan of arrangement pursuant to Section 192 of the *Canada Business Corporations Act* (the “**Arrangement**”) involving G2, GMIN and G3. Pursuant to the Arrangement, GMIN will acquire all of the issued and outstanding G2 Shares and G2 will complete a spin-out transaction with G3. If the Arrangement is completed, Registered Shareholders (other than Dissenting Shareholders) who have properly completed, duly executed and delivered this Letter of Transmittal and all other required documents to the Depositary will receive in exchange for each of their G2 Shares (a) 0.212 of a common share in the capital of GMIN (each whole share, a “**GMIN Share**”) and (b) 0.5 of a common share in the capital of G3 (each whole share, a “**G3 Share**”), all as set forth in further detail in the management information circular (the “**Circular**”) of G2 dated May 12, 2026.

Copies of the Circular, arrangement agreement and plan of arrangement have been filed by G2 under its profile on SEDAR+ at 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 read the Circular in its entirety.

Completion of the Arrangement is subject to the satisfaction or waiver of certain conditions. No GMIN Shares or G3 Shares will be issued to G2 Shareholders prior to the effective time of the Arrangement (the “Effective Time”), as set forth in the Plan of Arrangement.

This Letter of Transmittal is for use by Registered Shareholders only and is not to be used by beneficial holders of G2 Shares (the “Non-Registered Shareholders”). A Non-Registered Shareholder does not have G2 Shares registered in its name; rather, such G2 Shares are registered in the name of a broker, investment dealer, bank, trust company, nominee or other intermediary (each, an “Intermediary”) through which it purchased the shares or in the name of a clearing agency (such as CDS Clearing and Depository Services Inc. or Cede & Co., in the case of some U.S. Non-Registered Shareholders) of which the Intermediary is a participant. If you are a Non-Registered Shareholder, you should contact your Intermediary for instructions and assistance in receiving the GMIN Shares and G3 Shares for such G2 Shares.

In no event shall any holder of G2 Shares be entitled to a fractional GMIN Share or a fractional G3 Share. Where the aggregate number of GMIN Shares or G3 Shares to be issued to a G2 Shareholder as Consideration under the Arrangement would result in a fraction of a GMIN Share or a fraction of a G3 Share being issuable, the number of GMIN Shares or G3 Shares to be received by such G2 Shareholder shall be rounded down to the nearest whole GMIN Share or nearest whole G3 Share, as applicable.

In order to receive the GMIN Shares and G3 Shares that a Registered Shareholder is entitled to receive pursuant to the Arrangement, Registered Shareholders are required to deposit the certificate(s) and/or Direct Registration System statements (“DRS Statements”) representing their G2 Shares with the Depository. This Letter of Transmittal, properly completed and duly executed, together with all other required documents, must accompany the certificate(s) and/or DRS Statement(s) for G2 Shares deposited for receipt of GMIN Shares and G3 Shares pursuant to the Arrangement.

Whether or not the undersigned delivers the required documentation to the Depository, as of the Effective Time, the undersigned will cease to be a holder of G2 Shares and, subject to the ultimate expiry deadline identified below, will only be entitled to receive the GMIN Shares and G3 Shares to which the undersigned is entitled under the Arrangement. REGISTERED SHAREHOLDERS WHO DO NOT DELIVER CERTIFICATES AND/OR DRS STATEMENTS REPRESENTING THEIR G2 SHARES AND ALL OTHER REQUIRED DOCUMENTS TO THE DEPOSITARY ON OR BEFORE THE DAY THAT IS SIX YEARS FROM THE EFFECTIVE DATE WILL LOSE THEIR RIGHT TO RECEIVE ANY CONSIDERATION FOR THEIR G2 SHARES AND ANY CLAIM OR INTEREST OF ANY KIND OR NATURE AGAINST GMIN, G3, G2 OR THE DEPOSITARY.

Delivery of this Letter of Transmittal to an address other than as set forth on the last page of this Letter of Transmittal will not constitute a valid delivery. If G2 Shares are registered in different names, a separate Letter of Transmittal must be submitted for each different Registered Shareholder. See Instruction 2.

The undersigned hereby deposits with the Depository the enclosed certificate(s) and/or DRS Statement(s) representing G2 Shares, details of which are as follows:

Name of Registered Shareholder <i>[Please fill in exactly as name(s) appear(s) on DRS Statement(s) or certificate(s)]</i>	Certificate Number(s) or DRS Account Number(s)	Number of G2 Shares
TOTAL:		

- Check here if some or all of your G2 Share certificates have been lost, stolen or destroyed. Please review Instruction 6 for the procedure to replace lost, stolen or destroyed certificates.

(Please print or type. If space is insufficient, please attach a list to this Letter of Transmittal in the above form. See Instruction 8)

It is understood that, upon receipt of this duly completed and signed Letter of Transmittal, the certificate(s) and/or DRS Statement(s) representing the G2 Shares deposited herewith (collectively, the “**Deposited Shares**”) together with all other required documents and following the Effective Time of the Arrangement, the Depository will deliver to the undersigned, in accordance with the issuance and delivery instructions provided in Box A and Box B below, share certificates representing the GMIN Shares (“**GMIN Share Certificates**”) and share certificates representing the G3 Shares (“**G3 Share Certificates**”) or DRS Statements representing the GMIN Shares and G3 Shares that the undersigned is entitled to receive under the Arrangement, or hold such GMIN Share Certificates and G3 Share Certificates for pick-up in accordance with the instructions set out in Box A below, and the certificate or DRS Statement representing the Deposited Shares will forthwith be cancelled. If no selection is made in Box A between receiving (a) GMIN Share Certificates and G3 Share Certificates and (b) DRS Statements representing the GMIN Shares and G3 Shares, then DRS Statements will be issued. If neither Box A nor Box B is completed, DRS Statements representing the GMIN Shares and G3 Shares issued in exchange for the Deposited Shares will be issued in the name of the registered holder of the Deposited Shares and will be mailed to the address of the registered holder of the Deposited Shares as it appears on the register of G2.

The undersigned Registered Shareholder represents and warrants in favour of G2, GMIN and G3 that: (i) the undersigned is the registered and legal owner of the Deposited Shares, has good right and title to the rights represented by the Deposited Shares and that such Deposited Shares represent all of the G2 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 undersigned has full power and authority to execute and deliver this Letter of Transmittal and to deposit, assign, transfer and deliver the Deposited Shares and that, when the GMIN Shares and G3 Shares are delivered, neither G2, GMIN nor G3, nor any affiliate thereof or successor thereto will be subject to any adverse claim in respect of such Deposited Shares; (iv) 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; (v) the transfer of the Deposited Shares complies with all applicable laws; (vi) all information inserted by the undersigned into this Letter of Transmittal is complete, true and accurate; and (vii) the delivery of the applicable number of

GMIN Shares and G3 Shares does not violate any laws applicable to the undersigned and will discharge any and all obligations of G2, GMIN, G3 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. The undersigned further acknowledges receipt of the Circular.

Except for any proxy deposited with respect to the vote on the Arrangement Resolution and/or Spin-Out Resolutions in connection with the Meeting, the undersigned revokes any and all authority, other than as granted in this Letter of Transmittal, whether as agent, attorney-in-fact, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Deposited Shares and no subsequent authority, whether as agent, attorney-in-fact, proxy or otherwise, will be granted with respect to the Deposited Shares.

The undersigned hereby agrees to transfer, effective at the Effective Time and pursuant to the Arrangement, all right, title and interest in and to the Deposited Shares and irrevocably appoints and constitutes the Depository, each officer of GMIN and G2 and any other person designated by GMIN or G2 in writing, the lawful attorney of the undersigned, with full power of substitution (such powers of attorney, being coupled with an interest, being irrevocable) to deliver the Deposited Shares pursuant to the Arrangement and to effect the transfer of the Deposited Shares on the books of G2 to the extent and in the manner provided under the Arrangement.

The undersigned will, upon request, execute any signature guarantees or additional documents deemed by the Depository to be reasonably necessary or desirable to complete the transfer of the Deposited Shares contemplated by this Letter of Transmittal.

The undersigned agrees that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any G2 Shares transferred in connection with the Arrangement shall be determined by GMIN and G3 in their discretion and that such determination shall be final and binding. GMIN and G3 reserve 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. GMIN and G3 further reserve the absolute right to waive any defects or irregularities in the deposit of any G2 Shares. The undersigned acknowledges that there is no duty or obligation upon G2, GMIN, G3, or the Depository or any other person to give notice of any defect or irregularity in any such surrender of G2 Shares 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 Shares shall be effected and the risk of loss to such Deposited Shares shall pass only upon proper receipt thereof by the Depository.

The undersigned acknowledges that all authority conferred, or agreed to be conferred, by the undersigned herein may be exercised during any subsequent legal incapacity of the undersigned and shall survive the death, incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon the heirs, personal or legal representatives, successors and assigns of the undersigned.

The undersigned acknowledges that GMIN, G2 and/or G3 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 Depository, (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 Depository to deliver the GMIN Share Certificates and G3 Share Certificates or DRS Statements representing the GMIN Shares and G3 Shares that the undersigned is entitled to pursuant to the Arrangement in exchange for the Deposited Shares promptly after the Effective Time, by first-class insured mail, postage prepaid, or, in the case of DRS Statements, by email to the email address provided in Box A below if an email address has been provided, to the undersigned, or to hold such GMIN Share Certificates and G3 Share Certificates for pick-up at the Depository's office.

The undersigned acknowledges that if the Arrangement is completed, the delivery of Deposited Shares pursuant to this Letter of Transmittal is irrevocable. If the Arrangement is not completed or proceeded with, the enclosed certificate(s) and/or DRS Statement(s) and all other ancillary documents will be returned as soon as possible to the undersigned at the address set out below in Box A or Box B, as applicable, or, failing such address being specified, to the undersigned at the last address of the undersigned as it appears on the securities register of G2.

It is understood that the undersigned will not receive the GMIN Shares and G3 Shares in respect of the Deposited Shares until following the Effective Time and after certificate(s) and/or DRS Statement(s) representing the Deposited Shares owned by the undersigned are received by the Depository 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 Depository may require, and until the same are processed by the Depository. It is understood that under no circumstances will any interest accrue or be paid in respect of the Deposited Shares in connection with the Arrangement.

The undersigned acknowledges that G2, GMIN, G3, the Depository, and their respective withholding agents, (each, a "**Withholding Party**") shall be entitled to deduct and withhold from all dividends, distributions, other payments or other consideration payable to any G2 Shareholder pursuant to the Arrangement Agreement or Plan of Arrangement (including, without limitation, any payments pursuant to the exercise of Dissent Rights) such amounts as such applicable Withholding Party is required to deduct and withhold with respect to such payment under the *Income Tax Act* (Canada) and the regulations thereunder, as amended from time to time, the United States Internal Revenue Code of 1986, or any provision of any applicable federal, provincial, state, local or foreign tax law, in each case, as amended. To the extent that such amounts are so deducted, withheld and remitted, such amounts shall be treated for all purposes under the Arrangement Agreement and the Plan of Arrangement as having been paid to the G2 Shareholder to whom such amounts would otherwise have been paid, provided that such deducted or withheld amounts are actually remitted to the appropriate taxation authority. To the extent the amount required to be deducted or withheld from any consideration payable or otherwise deliverable to any G2 Shareholder pursuant to the Arrangement Agreement or the Plan of Arrangement exceeds the amount of cash consideration, if any, otherwise payable to the G2 Shareholder, any Withholding Party is authorized to sell or otherwise dispose of any non-cash consideration payable to the G2 Shareholder as is necessary to provide sufficient funds to such Withholding Party, as the case may be, to enable it to comply with all deduction or withholding requirements applicable to it, and the Withholding Party shall notify such G2 Shareholder and remit to such G2 Shareholder any unapplied balance of the net proceeds of such sale. If any withholding tax is assessed against and paid by GMIN, G2, G3 or the Depository, then the person in respect of which such deduction or withholding should have been made shall indemnify and hold harmless such withholding agent from and against such tax, but only to the extent such person actually received the amount that should have been deducted or withheld. 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 understands and acknowledges that the GMIN Shares to be received by it pursuant to the Arrangement have not been and will not be registered under the *United States Securities Act of 1933*, as amended (the “**Securities Act**”) and are being issued in reliance upon the exemption from the registration requirements provided by Section 3(a)(10) of the Securities Act, on the basis of, among other things, a court approval of the Arrangement, and exemptions from registration under applicable U.S. state securities laws. Section 3(a)(10) of the Securities Act exempts securities issued in exchange for one or more outstanding securities from the registration requirements of the Securities Act where, among other things, the terms and conditions of the issuance and exchange of the securities have been approved by a court or governmental authority of competent jurisdiction, after a hearing upon the substantive and procedural fairness of the terms and conditions of the issuance and exchange at which all persons to whom the securities will be issued have the right to appear and to whom timely and adequate notice of the hearing has been given. Upon issuance, the GMIN Shares will be transferable without restriction under the Securities Act, except by persons who are “affiliates” (as such term is defined under Rule 144 of the Securities Act) of GMIN as of the time of such resale, or were “affiliates” of GMIN within 90 days prior to such time. Persons who may be deemed to be “affiliates” of an issuer generally include individuals or entities that, directly or indirectly, control, are controlled by, or are under common control with, the issuer, whether through the ownership of voting securities, by contract, or otherwise, and generally include executive officers and directors of the issuer as well as principal shareholders of the issuer. Any resale of such GMIN Shares by an affiliate (or former affiliate) may be subject to the registration requirements of the Securities Act, absent an exemption therefrom, as more fully described in the Circular.

The undersigned understands and acknowledges that the G3 Shares to be received by it pursuant to the Arrangement have not been and will not be registered under the Securities Act and are being issued in reliance upon the exemption from the registration requirements provided by Section 3(a)(10) of the Securities Act, on the basis of, among other things, a court approval of the Arrangement, and exemptions from registration under the applicable U.S. state securities laws. Section 3(a)(10) of the Securities Act exempts securities issued in exchange for one or more outstanding securities from the registration requirements of the Securities Act where, among other things, the terms and conditions of the issuance and exchange of the securities have been approved by a court or governmental authority of competent jurisdiction, after a hearing upon the substantive and procedural fairness of the terms and conditions of the issuance and exchange at which all persons to whom the securities will be issued have the right to appear and to whom timely and adequate notice of the hearing has been given. Upon issuance, the G3 Shares will be transferable without restriction under the Securities Act, except by persons who are “affiliates” (as such term is defined under Rule 144 of the Securities Act) of G3 as of the time of such resale, or were “affiliates” of G3 within 90 days prior to such time. Persons who may be deemed to be “affiliates” of an issuer generally include individuals or entities that, directly or indirectly, control, are controlled by, or are under common control with, the issuer, whether through the ownership of voting securities, by contract, or otherwise, and generally include executive officers and directors of the issuer as well as principal shareholders of the issuer. Any resale of such G3 Shares by an affiliate (or former affiliate) may be subject to the registration requirements of the Securities Act, absent an exemption therefrom, as more fully described in the Circular.

The foregoing discussion is only a general overview of certain requirements of United States federal securities laws applicable to the GMIN Shares and G3 Shares received upon completion of the Arrangement. All holders of such securities are urged to consult with counsel to ensure that any action taken with respect to their securities complies with applicable securities legislation, including any resale of such securities.

By reason of the use by the undersigned of an English language Letter of Transmittal, the undersigned shall be deemed to have required that any contract in connection with the delivery of securities pursuant to the Arrangement through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. *En raison de l'utilisation d'une lettre d'envoi en langue anglaise par le soussigné, le soussigné est présumé avoir requis que tout contrat relié à l'envoi de valeurs mobilières en vertu de l'arrangement au moyen de la présente lettre d'envoi, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en langue anglaise.*

This Letter of Transmittal will be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

PLEASE COMPLETE THE FOLLOWING BOXES, AS APPROPRIATE.

BOX A – REGISTRATION INSTRUCTIONS

Issue GMIN Shares and G3 Shares in the name of:

Name: _____

Address: _____

Postal/Zip Code: _____

Telephone No.: _____

Email Address:⁽¹⁾ _____

Social Insurance Number (or Taxpayer Identification Number):

Deliver GMIN Shares and G3 Shares in the form of:

- Mailed GMIN Share Certificate and G3 Share Certificate
- Emailed or mailed DRS Statements
- GMIN Share Certificate and G3 Share Certificate held for pick-up at TSX Trust Company Office⁽³⁾

BOX B – SPECIAL ISSUANCE INSTRUCTIONS:⁽²⁾

To be completed ONLY if the GMIN Shares and G3 Shares to which the undersigned is entitled pursuant to the Arrangement is to be sent to someone other than the person shown in Box A or to an address other than the address shown in Box A.

Name: _____

Address: _____

Postal/Zip Code: _____

Telephone No.: _____

Email Address: _____

Notes:

- (1) If an email address is provided, the Depository will email the new DRS Statement(s) to the email address provided above and the DRS Statement(s) will not be mailed.
- (2) If this name or address is different from your registration, please provide supporting transfer requirements (see Instruction 2).
- (3) See instruction 5 below for TSX Trust Company Office address.

BOX C

RESIDENCY DECLARATION

ALL G2 SHAREHOLDERS ARE REQUIRED TO COMPLETE A RESIDENCY DECLARATION. FAILURE TO COMPLETE A RESIDENCY DECLARATION MAY RESULT IN A DELAY IN RECEIVING YOUR GMIN SHARES AND G3 SHARES.

The undersigned represents that:

- The beneficial owner of the G2 Shares deposited herewith **is not** a resident of Canada for the application of the Tax Act.
- The beneficial owner of the G2 Shares deposited herewith **is** a resident of Canada for the application of the Tax Act.

The undersigned also represents that:

- The beneficial owner of the G2 Shares deposited herewith **is** a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.
- The beneficial owner of the G2 Shares deposited herewith **is not** a U.S. Shareholder and **is not** acting on behalf of a U.S. Shareholder.

A “**U.S. Shareholder**” is any G2 Shareholder who is either (i) a person whose address (as it appears on the register of G2 Shareholders of G2) is located within the United States or any territory or possession thereof or who provides an address in Box A or Box B above that is located within the United States or any territory or possession thereof, or (ii) a “U.S. person” for United States federal income tax purposes, as defined in Instruction 7 below.

If you are a U.S. person or acting on behalf of a U.S. person, then in order to avoid backup withholding in connection with the Arrangement, you must provide a complete IRS Form W-9 (enclosed below) certifying that the U.S. person is not subject to backup withholding or otherwise demonstrate that the U.S. person is exempt from backup withholding, as provided in the

instructions (see Instruction 7 below). If you are a U.S. Shareholder, but are not a U.S. person for U.S. federal income tax purposes, then you must complete the appropriate IRS Form W-8 to avoid backup withholding (see Instruction 7 below). If you require an IRS Form W-8, please download the appropriate IRS Form W-8 at <https://www.irs.gov/forms-instructions>.

Each G2 Shareholder is urged to consult its own tax advisors to determine whether it is exempt from U.S. backup withholding requirements to determine the proper form to be used to avoid possible U.S. backup withholding.

**BOX D
SIGNATURE GUARANTEE**

Signature guaranteed by
(if required under Instruction 3)

Authorized Signature

Name of Guarantor *(please print)*

Address *(please print)*

Area Code and Telephone Number

**BOX E
SIGNATURE**

(as required under Instruction 2)

Dated _____

(Signature of Registered Shareholder or
Authorized
Representative)

(Signature of any Joint Holder)

(Name of Registered Shareholder)

(Address - City, Province/State, Country
Postal/Zip Code)

Telephone No.

(Name of Authorized Representative)

NOTE: The instructions on the following pages should be read carefully before completing this Letter of Transmittal. The Depository (see below for address and telephone number) or your broker or other financial advisor will be able to assist you in completing this Letter of Transmittal.

INSTRUCTIONS

1. Use of Letter of Transmittal

- (a) Registered Shareholders should review the accompanying Circular prior to completing this Letter of Transmittal.
- (b) This Letter of Transmittal, duly completed and signed, together with any accompanying certificates and/or DRS Statements representing the Deposited Shares and all other required documents must be sent or delivered to the Depository at the address set out on the back of this Letter of Transmittal. In order to receive the GMIN Shares and G3 Shares under the Arrangement for the Deposited Shares, it is recommended that the foregoing documents be received by the Depository at the address set out on the back of this Letter of Transmittal as soon as possible.
- (c) The method used to deliver this Letter of Transmittal and any accompanying certificates and/or DRS Statements representing G2 Shares and all other required documents is at the option and risk of the Registered Shareholder and delivery will be deemed effective only when such documents are actually received by the Depository. GMIN, G2 and G3 recommend that the necessary documentation be hand delivered to the Depository and that a receipt be obtained; otherwise the use of registered mail with return receipt requested, properly insured, is recommended. Non-Registered Shareholders whose G2 Shares are registered in the name of a broker, investment dealer, bank, trust company, nominee or other Intermediary should contact that Intermediary for assistance in depositing those G2 Shares. Delivery to an address other than to the specified address set forth herein does not constitute delivery for this purpose.
- (d) GMIN and G3 reserve the right, if they so elect, in their absolute discretion, to instruct the Depository to waive any defect or irregularity contained in any Letter of Transmittal and/or accompanying documents received by it.
- (e) If the GMIN Share Certificate(s) or DRS Statement(s) representing the GMIN Shares and G3 Share Certificate(s) or DRS Statement(s) representing the G3 Shares are to be issued in the name of a person other than the person(s) signing this Letter of Transmittal under Box E or if the GMIN Share Certificate(s) or DRS Statement(s) representing the GMIN Shares and G3 Share Certificate(s) or DRS Statement(s) representing the G3 Shares are to be mailed to someone other than the person(s) signing this Letter of Transmittal under Box E or to the person(s) signing this Letter of Transmittal under Box E at an address other than that which appears on the register of G2, the appropriate boxes on this Letter of Transmittal should be completed (Box A and Box B).

2. Signatures

This Letter of Transmittal must be completed and signed by the Registered Shareholder under Box E or by such Registered Shareholder's duly authorized representative (in accordance with Instruction 4).

- (a) If this Letter of Transmittal is signed by the registered holder(s) of the Deposited Shares, such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered or as written on the face of such certificate(s) and/or DRS Statements, without any change whatsoever, and the certificate(s) and/or DRS Statements representing the Deposited Shares need not be endorsed. If such deposited certificate(s) and/or DRS Statements are owned of

record by two or more joint owners, all such owners must sign this Letter of Transmittal (Box E).

- (b) Subject to Instruction 4, if this Letter of Transmittal is signed on behalf of the registered holder(s) of the Deposited Shares by a person other than the registered holder(s) of the Deposited Shares, or if GMIN Share Certificate(s) or DRS Statement(s) representing GMIN Shares and G3 Share Certificate(s) or DRS Statement(s) representing G3 Shares are to be issued to a person other than the registered holder(s) of the Deposited Shares:
 - (i) any such deposited certificate(s) and/or DRS Statements must be endorsed or be accompanied by appropriate share transfer power(s) of attorney duly and properly completed by the registered holder(s) of the Deposited Shares; and
 - (ii) the signature on such endorsement or share transfer power(s) of attorney must correspond exactly to the name of the registered holder(s) of the Deposited Shares as registered or as appearing on the certificate(s) and/or DRS Statements and must be guaranteed as noted in Instruction 3.
- (c) If any of the Deposited Shares are registered in different names on several certificates and/or DRS Statements, 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

No signature guarantee is required on this Letter of Transmittal if this Letter of Transmittal is signed by the registered holder(s) of the Deposited Shares surrendered herewith. Subject to Instruction 4, if this Letter of Transmittal is signed on behalf of a registered holder(s) of the Deposited Shares by a person other than the registered holder(s) of the Deposited Shares or if the payment is to be issued in a name other than the registered holder(s) of the Deposited Shares as shown on the register of G2 maintained by G2's transfer agent, such signature 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 member of the Securities Transfer Agents Medallion Program (STAMP), a member of the Stock Exchanges 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 or the United States, members of 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 share transfer power(s) of attorney is executed by a person as an executor, administrator, trustee or guardian, or on behalf of a corporation, partnership or association or is executed by any other person acting in a representative capacity, such person should so indicate when signing and this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Any of GMIN, G2, G3 or the Depository, at their discretion, may require additional evidence of authority or additional documentation.

5. Payment and Delivery Instructions

If no selection is made in Box A between receiving GMIN Share Certificates and DRS Statements representing the GMIN Shares and G3 Share Certificates and DRS Statements representing the G3 Shares, then DRS Statements will be issued as evidence of GMIN Shares and G3 Shares received under the Arrangement. If neither Box A nor Box B is completed, DRS Statements representing GMIN Shares and G3 Shares will be issued in the name of the registered holder(s) of the Deposited Shares and will be mailed to the address of the registered holder(s) of the Deposited Shares as it appears on the register of G2. Otherwise, the GMIN Share Certificates or DRS Statements representing GMIN Shares and G3 Share Certificates or DRS Statements representing the G3 Shares will be issued in the name of the person indicated in Box A and delivered to the email address or address indicated in Box A (unless another address has been provided in Box B). Any GMIN Share Certificates or DRS Statements representing the GMIN Shares and G3 Share Certificates and DRS Statements representing the G3 Shares mailed in accordance with this Letter of Transmittal will be deemed to be delivered at the time of mailing. Entitlements may be picked up at applicable TSX Trust office locations with Counter services. Pick-up instructions must be selected in Box A. Below is the TSX Trust office location:

Toronto

100 Adelaide Street West
Suite 301
Toronto, Ontario
M5H 4H1

6. Lost Certificates

If, prior to the Effective Time, any certificate that immediately prior to the Effective Time represented one or more outstanding G2 Shares has been lost, stolen or destroyed you are instructed to contact the transfer agent and registrar for the G2 Shares to obtain a replacement certificate or DRS Statement representing such shares. If, following the Effective Time, any certificate that immediately prior to the Effective Time represented one or more outstanding G2 Shares that were transferred to GMIN pursuant to the Arrangement, has been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded, together with a letter describing the loss and providing your telephone number, to the Depository at its office specified in this Letter of Transmittal. The Depository will respond with replacement instructions (which may include bonding requirements) in order to receive payment of the GMIN Shares that such holder is entitled to receive in accordance with the Plan of Arrangement. If a certificate representing the G2 Shares has been lost, stolen or destroyed, the foregoing action 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 G2 Shares to be deposited with the Depository at or prior to the sixth anniversary of the Effective Date.

7. U.S. G2 Shareholders and Backup Withholding

The following does not constitute a summary of the U.S. tax consequences anticipated to be applicable with respect to G2 Shareholders as a result of the Arrangement. G2 Shareholders should review the Circular and consult their own tax advisors in regard to their own particular circumstances to determine the particular tax consequences to them as a result of the Arrangement.

For purposes of this Letter of Transmittal, a “U.S. person” is a beneficial owner of G2 Shares that, for U.S. federal income tax purposes, is (a) an individual who is a citizen or resident of the United States,

(b) a corporation, partnership, or other entity classified as a corporation or partnership for U.S. federal income tax purposes that is created or organized under the laws of the United States, or any political subdivision thereof or therein or that is otherwise classified as a U.S. domestic corporation for U.S. federal income tax purposes, (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) 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 (ii) such trust has validly elected to be treated as a U.S. person for U.S. federal income tax purposes, 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 under the laws of the United States, any state thereof or the District of Columbia.

In order to avoid backup withholding of U.S. federal income tax on payments pursuant to the Arrangement (including, without limitation, to the extent that the receipt of the G3 Shares is characterized as a dividend), a G2 Shareholder depositing G2 Shares that is a U.S. person must, unless an exemption applies, provide the Depository with such G2 Shareholder's correct taxpayer identification number (“**TIN**”) or employer identification number (“**EIN**”), certify under penalties of perjury that such TIN or EIN is correct (or that such G2 Shareholder is waiting for a TIN or EIN to be issued), and provide certain other certifications by completing the IRS Form W-9. If a G2 Shareholder which is a U.S. person does not provide such G2 Shareholder's correct TIN or EIN or fails to provide the required certifications, the IRS may impose certain penalties on such G2 Shareholder, and certain payments to such G2 Shareholder pursuant to the Arrangement may be subject to backup withholding, currently at the rate of 24%. All G2 Shareholders tendering G2 Shares pursuant to the Arrangement which are U.S. persons should complete and sign the enclosed IRS Form W-9 to provide the information and certifications necessary to avoid backup withholding (unless an applicable exemption exists and is proved in a manner satisfactory to the Depository). To the extent that a G2 Shareholder designates another U.S. person to receive payment, such other person may be required to provide a properly completed IRS Form W-9.

Backup withholding is not an additional United States income tax. Rather, the amount of the backup withholding may be credited against the U.S. federal income tax liability of the person subject to the backup withholding. If backup withholding results in an overpayment of tax, a refund can be obtained by the G2 Shareholder by timely providing the required information to the IRS.

If a G2 Shareholder which is a U.S. person has not been issued a TIN or EIN and has applied for a TIN or EIN or intends to apply for a TIN or EIN in the near future, then such G2 Shareholder should write “Applied For” in the space for the TIN or EIN in Part I of IRS Form W-9 and should sign and date the form. If the Depository has not been provided with a properly certified TIN or EIN by the time of payment, backup withholding will apply. If the G2 Shares are held in more than one name or are not in the name of the actual owner, consult the instructions on the enclosed IRS Form W-9 for guidance on which name and TIN or EIN to report.

Certain G2 Shareholders which are U.S. persons (such as corporations and individual retirement accounts) are not subject to backup withholding but may be required to provide evidence of their exemption from backup withholding. Exempt G2 Shareholders which are U.S. persons should enter the appropriate exempt payee code on IRS Form W-9. See the enclosed IRS Form W-9 for instructions.

A G2 Shareholder which is a U.S. Shareholder, but is not a U.S. person and is not acting on behalf of a U.S. person, should not complete IRS Form W-9. Instead, to establish an exemption from backup withholding, such G2 Shareholder should properly complete and submit an IRS Form W-8BEN, W-

8BEN-E, W-8IMY, W-8ECI, or W-8EXP, as applicable, attesting to such exempt status. An appropriate IRS Form W-8 may be obtained from the Depository or on the IRS website (www.irs.gov).

8. Miscellaneous

- (a) If the space on this Letter of Transmittal is insufficient to list all certificates for G2 Shares, additional certificate numbers and number of G2 Shares may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If G2 Shares 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 of G2 Shares will be accepted and no fractional GMIN Shares or G3 Shares will be issued.
- (d) Additional copies of the Letter of Transmittal may be obtained from the Depository at the address set out on the back of this Letter of Transmittal.
- (e) This Letter of Transmittal will be construed in accordance with and be governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein.
- (f) The holder of the Deposited Shares that are the subject of this Letter of Transmittal hereby unconditionally and irrevocably attorns to the jurisdiction of the courts of the Province of Ontario and the courts of appeal therefrom.
- (g) Under no circumstances will interest accrue or be paid on the GMIN Shares or G3 Shares.
- (h) 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.

9. Representations

The representations made by the holders of G2 Shares in this Letter of Transmittal will survive the Effective Time of the Arrangement.

10. Privacy Notice

The Depository is committed to protecting personal information received from its clients. In the course of providing services to its clients, the Depository receives certain non-public personal information. This information could include an individual’s name, address, social insurance number, securities holdings and other financial information. The Depository uses this information for lawful purposes relating to its services. The Depository has prepared a privacy code relating to information practices and privacy protection, which can be obtained by sending a written request to the Depository at the following address: Chief Privacy Officer, TSX Trust Company, 301-100 Adelaide St. West, Toronto, Ontario, M5H 4H1. The Depository will use the information provided on this form in order to process the Registered Shareholder’s request and will treat the Registered Shareholder’s signature(s) on this form as their consent to the above.

If you need assistance in completing this Letter of Transmittal, please contact TSX Trust Company at 416-342-1091, toll-free in North America at 1-866-600-5869 or by email at tsxtis@tmx.com, or contact your professional advisor.

IRS FORM W-9

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 <i>Specific Instructions</i> on page 3.	<p>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.)</p> <p>2 Business name/disregarded entity name, if different from above.</p> <p>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.</p> <p><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)</p> <p>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.</p> <p><input type="checkbox"/> Other (see instructions)</p> <p>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 <input type="checkbox"/></p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p style="text-align: right;"><i>(Applies to accounts maintained outside the United States.)</i></p>
	<p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p>6 City, state, and ZIP code</p> <p>7 List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p>

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					
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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
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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:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.
² 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), ABLÉ 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 ⁴

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 ¹
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

¹List 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.

²Circle the minor's name and furnish the minor's SSN.

³You 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.

⁴List 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.



The Depositary is:

TSX TRUST COMPANY

By Registered Mail, Mail, Hand or Courier

**TSX Trust Company
100 Adelaide Street West, Suite 301
Toronto, Ontario
M5H 4H1**

Attention: Corporate Actions

Inquiries

Telephone: 1-866-600-5869

Telephone: 416-342-1091

E-Mail: tsxtis@tmx.com

Any questions and requests for assistance may be directed by Registered Shareholders to the Depositary at the telephone numbers, email address or location set out above.