



IMPORTANT TAX NOTICE TO U.S. SHAREHOLDERS OF SOLARIS RESOURCES INC.

This statement is provided for certain United States (“**US**”) shareholders of Solaris Resources Inc. (“**Solaris**”) and its non-US subsidiaries, Lowell Copper Holdings Inc., Solaris Copper SpA, Lowell Copper Holdings (US) Inc., Lowell Mineral Exploration Ecuador S.A., Minera Ricardo Resources Inc. S.A., Lowell Copper S.A.C., Minera Gabriella S.A. de C.V., Ascenso Inversiones S.A., Catalyst Copper Corp., Minera Hill 29 S.A. de C.V., Minera Torre de Oro S.A.P.I. de C.V., 1330783 B.C. Ltd., Solaris Exploration Inc., Solaris Resources AG and Solaris Resources Ecuador S.A.S. (collectively the “**Solaris Entities**”), who are US citizens, US residents, and other persons classified as “US persons” (hereinafter referred to as the “**US Holder**”) under the Internal Revenue Code of 1986, as amended (“**IRC**”). Investors in the Solaris Entities should consult with their tax advisers to determine whether they are classified as a US Holder with respect to the Solaris Entities.

Solaris Entities may be classified as a Passive Foreign Investment Company (“**PFIC**”), as defined in IRC § 1297(a). This PFIC Annual Information Statement pursuant to Treas. Reg. § 1.1295-1(g)(1) is to provide information that will enable US Holders to file IRS Form 8621 in connection with their ownership of the Solaris Entities shares for US federal income tax purposes.

A US Holder of the Solaris Entities’ shares may choose to have the Solaris Entities treated, with respect to such US Holder, as a “Qualified Electing Fund” or a QEF (an “**Electing Shareholder**”). The Electing Shareholder will generally be required to include in its current gross income the pro rata share of such shareholder’s Solaris Entities’ annual ordinary earnings and net capital gains, if any, in any taxable year for which the Solaris Entities are a PFIC, regardless of whether distributions were received thereof.

US HOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS ABOUT THE POSSIBLE APPLICABILITY OF THE PFIC RULES AND THE AVAILABILITY OF MAKING QEF ELECTIONS TO MITIGATE ADVERSE US TAX CONSEQUENCES FROM THE INVESTMENT IN THE SHARES OF THE SOLARIS ENTITIES.

All amounts below in United States Dollar (“**USD**”).

PFIC ANNUAL INFORMATION STATEMENT FOR THE YEAR ENDING DECEMBER 31, 2024

1. This Information Statement applies to the taxable year of the Solaris Entities commencing on January 1, 2024 and ending on December 31, 2024.
2. The pro rata share amounts of ordinary earnings and net capital gain (as defined in Treas. Reg. § 1.1293-1(a)(2)) of the Solaris Entities for the period specified in paragraph (1) are as follows:

Company Name	Ordinary Earnings (US\$)	Net Capital Gains (US\$)
Solaris Resources Inc.	0.00000	0.00000
Lowell Copper Holdings Inc.	0.00000	0.00000
1330783 B.C. Ltd	0.00000	0.00000
Lowell Copper Holdings (US) Inc.	0.00000	0.00000
Solaris Exploration Inc.	0.00000	0.00000
Lowell Mineral Exploration Ecuador S.A.	0.00000	0.00000
Solaris Resources Ecuador S.A.S.	0.00000	0.00000
Minera Ricardo Resources Inc. S.A.	0.00000	0.00000
Solaris Copper SpA	0.00000	0.00000
Lowell Copper S.A.C.	0.00000	0.00000
Minera Gabriella S.A. de C.V.	0.00000	0.00000
Ascenso Inversiones S.A.	0.00000	0.00000
Catalyst Copper Corp.	0.00000	0.00000
Minera Hill 29 S.A. de C.V.	0.00000	0.00000
Minera Torre de Oro S.A.P.I. de C.V.	0.00000	0.00000
Solaris Resources AG	0.00000	0.00000

3. The Solaris Entities made zero per-share distributions for the period specified in paragraph (1).
4. Pursuant to Treas. Reg. § 1.1295-1(g)(1)(iv)(A), the Solaris Entities will, upon request, permit you to examine the Solaris Entities' books of account, records, and other such documents to calculate Solaris

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Entities' ordinary earnings and net capital gains in accordance with US federal income tax accounting principles and to calculate your pro rata share of Solaris Entities' ordinary earnings and net capital gains.

TO ENSURE COMPLIANCE WITH TREASURY DEPARTMENT CIRCULAR 230, YOU ARE HEREBY NOTIFIED THAT ANYTHING CONTAINED IN THIS NOTICE CONCERNING ANY U.S. FEDERAL TAX ISSUE IS NOT INTENDED OR WRITTEN TO BE USED, AND IT CANNOT BE USED BY A U.S. HOLDER, FOR THE PURPOSE OF (i) AVOIDING FEDERAL TAX PENALTIES THAT MAY BE IMPOSED ON THE TAXPAYER OR (ii) PROMOTING, MARKETING OR RECOMMENDING TO ANY PARTY ANY MATTERS ADDRESSED HEREIN.

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

Further information on PFIC rules and election is available from the Internal Revenue Service website, including the following pages:

- Detailed information about PFICs and the QEF election: www.irs.gov/instructions/i8621/ch01.html
- Instructions to complete Form 8621: www.irs.gov/pub/irs-pdf/i8621.pdf
- Form 8621: www.irs.gov/pub/irs-pdf/f8621.pdf

Solaris Resources Inc.

By: "Richard Hughes"
Chief Financial Officer
June 11, 2025