



CANADA NICKEL
COMPANY

PFIC ANNUAL INFORMATION STATEMENT FOR SHAREHOLDER

1. The first and last days of the fiscal year(s) of Canada Nickel Company Inc. to which this information applies:

First Day (of your fiscal 2025): **November 1, 2024**

Last Day (of your fiscal 2025): **October 31, 2025**

2. Ordinary earnings and net capital gain of Canada Nickel Company Inc. for the taxable year specified in paragraph (1):

Each shareholder's pro-rata share of ordinary earnings (specify currency and amount):

Canadian Dollars – \$0 per share

Each shareholder's pro-rata share of capital gains, e.g. gain on sale of asset (specify currency and amount):

Canadian Dollars – \$0 per share

3. Amount of cash and fair market value of other property distributed or deemed distributed with respect to each ordinary share of Canada Nickel Company Inc. is as follows:

Cash: **None**

Fair Market Value of Property: **None**

4. Canada Nickel Company Inc. will permit the shareholders to inspect and copy its permanent books of account, records, and such other documents as may be maintained by Canada Nickel Company Inc. that are necessary to establish that its ordinary earnings and net capital gains are computed in accordance with US income tax principles and to verify these amounts and the shareholder's pro-rata share.

Canada Nickel Company Inc.

By: **Wendy Kaufman**

Title: **Chief Financial Officer**

Date: **February 11, 2026**