

PFIC Annual Information Statement

Viva Gold Corp.

IMPORTANT TAX NOTICE TO SHAREHOLDERS WHO ARE UNITED STATES PERSONS

Viva Gold Corp. (the "Company") believes that the Company meets the definition of "Passive Foreign Investment Corporation" ("PFIC") for the taxable period beginning November 1, 2024 and ending on October 31, 2025.

The attached PFIC Annual Information Statement is being provided for shareholders who are United States persons pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1).

Further information on PFIC rules is available on the internet at the U.S. Internal Revenue Service website, including the following pages:

- Detailed information about PFICs and the QEF election: <https://www.irs.gov/formspubs/about-form-8621>
- Instructions to complete IRS Form 8621: <https://www.irs.gov/instructions/i8621>
- IRS Form 8621: <https://www.irs.gov/pub/irs-pdf/f8621.pdf>

THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. SHAREHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF COMMON SHARES ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW

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This Information Statement applies to the taxable period of Viva Gold Corp. (the "Company") beginning on November 1, 2024 and ending on October 31, 2025.

2. Each shareholder of the Company has the following pro-rata per share of the ordinary earnings and net capital gain of the Company for the taxable period specified in paragraph 1:

Ordinary earnings: US\$ 0.00 per share

Net capital gain: US\$ 0.00 per share

3. The amount of cash and fair market value of other property distributed or deemed distributed by the Company to each shareholder of the Company during the taxable period specified in paragraph 1 is as follows:

Cash: US\$ 0.00 per share

Fair market value of property: US\$ 0.00 per share

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

Viva Gold Corp.

By: Steven Krause

Title: Chief Financial Officer

Date: February 08, 2026