



### **Information re: common shares of Solaris Copper Inc.**

Solaris Copper Inc. ("**Solaris**") was incorporated under the *Business Corporations Act* (British Columbia) on June 18, 2018.

Prior to August 3, 2018, Solaris was a wholly-owned subsidiary of Equinox Gold Corp. ("**Equinox Gold**"), the shares of which are listed on the TSX Venture Exchange. On August 3, 2018, Equinox Gold spun-out approximately 60% of the issued and outstanding shares of Solaris to Equinox Gold shareholders as described in a management information circular dated June 20, 2018 (the "**Circular**"), which was filed on SEDAR.

The *Income Tax Act* (Canada) (the "**ITA**") restricts the type of property that can be held within certain plans, including registered retirement savings plans, registered education savings plans, registered retirement income funds, registered disability savings plans and tax-free savings accounts (the "**Plans**") to generally that which falls within the definition of a "qualified investment". Regulation 4900(1) to the ITA prescribes various properties to be a qualified investment, including a share of the capital stock of a "public corporation" as defined in subsection 89(1) of the ITA.

**Solaris filed an election with Canada Revenue Agency and has received notification from Canada Revenue Agency that Solaris is considered to be a "public corporation" as of November 30, 2018.**

**Cautionary Statement:**

**This information is of a general nature only and is not and should not be construed as legal or tax advice to any particular person. Individuals should carefully review the tax considerations applicable to them as described in the Circular, and are urged to consult their own legal, tax and financial advisors in regard to their particular circumstances.**