Atacama Copper Corporation

PFIC ANNUAL INFORMATION STATEMENT

Atacama Copper Corporation

Issuer:

| Address | ::3200 – 733 Seyn | nour Street, Vancouver, E | 3C, Canada | V6B 0S6 | |
|---|--|--|------------|--|--|
| tacam 023. | a Copper Corpora | ation is a Passive Foreign | Investment | Company ("PFIC") as defined in IRC Section 1297 for | |
| 1. | This information statement applies to the taxation year of the Issuer beginning on January 1, 2023 and ending on December 31, 2023. | | | | |
| 2. | The amounts below represent income per share. If the shares were not owned for the entire tax year, multiply the number of shares you owned by the amounts below, divide the result by the total number of days in the tax year, and multiply by the number of days during the tax year that you held such shares. | | | | |
| | | Net Ordinary Earnings: | \$None | | |
| | | Net Capital Gains: | \$None | | |
| 3. The amount of cash and fair market value of other property distributed or deemed distributed per share | | | | | |
| | | Cash: | | \$None | |
| | | Fair Market Value of Pr | operty: | \$None | |
| 4. | The Issuer will permit you to inspect and copy the Issuer's permanent books of account, records, and such other documents as may be maintained by the Issuer that are necessary to establish that PFIC ordinary earnings and net capital gain are computed in accordance with U.S. income tax principles. | | | | |
| NO COI | T CONSTITUTE TA | X ADVICE. SHAREHOLDE VERALL TAX CONSEQUEN | RS ARE ADV | HAREHOLDERS IN MAKING CALCULATIONS AND DOES VISED TO CONSULT THEIR OWN TAX ADVISORS E OWNERSHIP OF COMMON SHARES ARISING IN TATES FEDERAL, STATE, LOCAL OR FOREIGN LAW. | |
| /s/ Martin Rip | | | С | FO | |
| Signature | | | T | itle | |
| Martin Rip | | | А | August 15, 2025 | |
| Printed Name | | | | ate | |
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