

Skeena Resources Limited

PFIC Annual Information Statement

- (1) This Information Statement applies to Skeena Resources Limited and all of its subsidiaries for the taxable year beginning January 1, 2025 and ending December 31, 2025.
- (2) Each person who owned or was treated under U.S. Internal Revenue Code Section 1298(a) as owning Ordinary Shares of the Company during the year ended December 31, 2025, a “Shareholder”, has the following pro-rata share of ordinary earnings and net capital gain of the Company for the taxable year end specified in paragraph (1):
- | | |
|--------------------|-------|
| Ordinary Earnings: | \$nil |
| Net Capital Gain: | \$nil |
- (3) The amount of cash and fair market value of other property distributed or deemed distributed by the Company to each Shareholder during the taxable year specified in paragraph (1) is as follows:
- | | |
|--------------------------------|-------|
| Cash: | \$nil |
| Fair Market Value of Property: | \$nil |
- (4) The Company will permit each Shareholder to inspect the permanent books of account, records, and such other documents as may be maintained by that are necessary to establish that the Company’s 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.

Date: January 9, 2026

“Andrew MacRitchie”

By: Andrew MacRitchie
Title: Chief Financial Officer

Additional Information:

Name of Passive Investment Company:	Skeena Resources Limited
Address:	2600 – 1133 Melville Street Vancouver, BC, Canada V6E 4E5
Tax ID Number:	196946
Country of Incorporation:	Canada
Year of Incorporation:	1979