



**Part II** Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attached.](#)

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18 Can any resulting loss be recognized? ▶ [See attached.](#)

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attached.](#)

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
Signature ▶ *Kyle Russell* Date ▶ April 30, 2026

Print your name ▶ **Kyle Russell** Title ▶ **Sr. Director, Corporate Development & GI**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Plan of Arrangement (as defined below) on securities. The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. Holders of Foran Mining Corporation capital stock are encouraged to consult their independent tax advisors regarding the particular consequences of the Plan of Arrangement to them (including the applicability and effect of all federal, state, local and non-U.S. laws).

**Item 14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders’ ownership is measured for the action.**

On April 14, 2026, Eldorado Gold Corporation (“Eldorado”) acquired all of the issued and outstanding securities of Foran Mining Corporation (“Foran”) pursuant to the previously announced plan of arrangement under the *Business Corporations Act* (British Columbia) (the “Plan of Arrangement” or the “Arrangement”) involving Eldorado and Foran.

In accordance with the terms of the Arrangement, shareholders of Foran (other than Dissenting Shareholders, whose consideration will be determined by agreement or by a court) received 0.1128 (the “Exchange Ratio”) of a common share of Eldorado (each whole share, an “Eldorado Share”), rounded down to the nearest whole Eldorado Share, and 0.01 Canadian dollars in cash for each voting common share in the capital of Foran (each, a “Foran Share”) held immediately prior to 12:01 a.m. (Vancouver time) on April 14, 2026 (the “Effective Time”). In addition, (i) all restricted share units and deferred share units outstanding under Foran’s long term incentive plan immediately prior to the Effective Time were deemed to be immediately vested to the fullest extent, settled in Foran Shares on a one-to-one basis, and subsequently exchanged for such number of Eldorado Shares as determined in accordance with the Exchange Ratio; (ii) all stock options outstanding under Foran’s long term incentive plan immediately prior to the Effective Time were deemed to be immediately vested to the fullest extent and cancelled and exchanged for fully vested replacement options to acquire Eldorado Shares, with the number of Eldorado Shares issuable on exercise and the exercise price adjusted in accordance with the Exchange Ratio; and (iii) all nonvoting common shares in the capital of Foran outstanding immediately prior to the Effective Time were converted into Foran Shares on a one-to-one basis and subsequently exchanged for such number of Eldorado Shares as determined in accordance with the Exchange Ratio.

**Item 15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.**

For U.S. federal income tax purposes, the acquisition of Foran Shares pursuant to the Arrangement is expected to be treated as a taxable exchange under section 1001. As a result, each Foran shareholder generally should take a fair market value basis in the Eldorado Shares received in the Arrangement.

**Item 16. Describe the calculation of the change in basis and the date that supports the calculation, such as market values of securities and the valuation dates.**

U.S. federal income tax law does not specifically prescribe how you should determine the fair market value of Eldorado Shares received in the Arrangement for purposes of determining your tax basis in such shares.

One possible method of determining the fair market value of Eldorado Shares received in the Arrangement is to use the closing price of the Eldorado Shares traded on the NYSE on April 13, 2026, the last trading day before the Effective Time, which was \$36.89 per share. However, other valuation methods may also be reasonable.

**Item 17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.**

Sections 1001 and 1012.

**Item 18. Can any resulting loss be recognized?**

Yes, generally any resulting loss can be recognized.

**Item 19. Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

The Arrangement was completed on April 14, 2026. For a Foran shareholder whose taxable year is the calendar year, the reportable tax year is 2026.