



Orezone Gold Corporation
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PFIC ANNUAL INFORMATION STATEMENT FOR SHAREHOLDER

Notice of U.S. Tax Information for U.S. Persons

1. The first and last days of the fiscal year of Orezone Gold Corporation to which this information applies:
 - i) First Day: **January 1, 2020**
 - ii) Last Day: **December 31, 2020**
2. Each shareholder of the Company has the following pro-rata share of the ordinary earnings and net capital gain of Orezone Gold Corporation for the taxable year specified in paragraph (1):
 - i) The shareholder's pro-rata share of ordinary earnings: **None**
 - ii) The shareholder's pro-rata share of net capital gains: **None**
3. Amount of cash and fair market value of other property distributed or deemed distributed with respect to each ordinary share of Orezone Gold Corporation is as follows:
 - i) Cash: **None**
 - ii) Fair Market Value of Property: **None**
4. Orezone Gold Corporation will permit the shareholders to inspect and copy its permanent books of account, records, and such other documents as may be maintained by Orezone Gold Corporation that are necessary to establish its ordinary earnings and net capital gain are computed in accordance with US income tax principles and to verify these amounts and the shareholder's pro-rata share.
5. This information is provided in order to assist shareholders in making calculations and does not constitute tax advice. Shareholders are advised to consult their tax advisor to determine PFIC status as well as the related impact.

OREZONE GOLD CORPORATION

By: /s/ Peter Tam

Title: CFO

Date: February 2, 2021