

March 20, 2025

IMPORTANT TAX NOTICE: 2024 PFIC STATUS

Attention: U.S. SHAREHOLDERS

This statement is provided for shareholders of Integra Resources Corp. (“Integra”) who are United States persons for purposes of the U.S. Internal Revenue Code of 1986 (“the Code”), as amended and the regulations thereunder and are required to file a United States income tax return. It is not relevant to other shareholders.

Integra believes on a more-likely-than-not basis, that it was not a passive foreign investment company (“PFIC”) under §1297(a) of the United States Internal Revenue Code, as amended for the taxable year ended December 31, 2024. The change in PFIC status is a result of Integra’s acquisition of Florida Canyon Gold Inc. on or about November 8, 2024. The determination as to whether any corporation was, or will be, a PFIC for a particular year depends, in part, on the application of complex U.S. federal income tax statutes, regulations, and the interpretation thereof. In addition, whether any corporation will be a PFIC for any tax year depends on its assets and income over the course of such tax year and as a result, the PFIC status of Integra for 2024 and any future year is subject to a complex analysis and therefore cannot be predicated with certainty.

THE U.S. TAX RULES REGARDING PFICS ARE VERY COMPLEX AND INVESTORS ARE STRONGLY URGED TO CONSULT THEIR OWN TAX ADVISORS REGARDING THE U.S. TAX CONSEQUENCES OF THE PFIC RULES WITH REGARD TO THEIR INVESTMENT IN INTEGRA.

/s/ Andree St-Germain

Andree St-Germain
Chief Financial Officer