



ANNUAL INFORMATION STATEMENT

This statement is provided for shareholders who are United States persons. It is not relevant to other persons. All section references below are to sections of the U.S. Internal Revenue Code of 1986, as amended.

Anfield Gold Corp. (“Anfield”) has not made a determination whether it is a Passive Foreign Investment Company as defined in section 1297. Shareholders who are United States persons should consult their tax advisers regarding the tax consequences of holding Anfield, including making an election to treat Anfield as a Qualified Electing Fund (“QEF”) under section 1295. Statements provided herein are not intended to constitute tax advice, but are merely provided as a guide to competent advisers.

i) The tax year of the fiscal year to which this statement applies is:

<u>Year Beginning</u>	<u>Year Ending</u>
January 1, 2016	December 31, 2016

ii) The shareholder’s pro-rata share of the ordinary earnings and the net capital gain for the year ended above is as follows:

<u>Ordinary Earnings</u>	<u>Net Capital Gain</u>
Nil	Nil

iii) Cash and fair market value of other property distributed or deemed distributed by the QEF for the year ended above is as follows:

<u>Cash Distribution</u>	<u>Property Distribution</u>
Nil	Nil

iv) Anfield hereby agrees that it will permit a shareholder to inspect and copy Anfield’s permanent books of account, records and other documents which establish its ordinary earnings and net capital gain that are computed in accordance with the U.S. tax principles and to verify the computation of the shareholder’s pro rata share of Anfield’s ordinary earnings and net capital gain.

Anfield Gold Corp.
By: Martin Rip
Title: Chief Financial Officer
Date: June 28, 2017