

Schedule 1

On September 25, 2017, pursuant to an Arrangement Agreement and Plan of Arrangement (together, the "Plan"), GRP Minerals Corp., a Nevada corporation ("GRP") continued from the State of Nevada to the Province of British Columbia, Canada pursuant to Section 302 of the British Columbia Business Corporations Act and Sections 92A.105 and 92A.195 of the Nevada Revised Statutes (the "Continuance"). As a result of the Continuance, GRP remained classified as a U.S. person for U.S. federal income tax purposes pursuant to Section 7874 of the U.S. Internal Revenue Code of 1986, as amended (the "Code"). GRP then immediately amalgamated with 1125250 B.C. ULC, a British Columbia unlimited liability company and a wholly-owned subsidiary of GRP (the "Amalgamation", and together with the Continuance, the "Expatriation Transaction"). The name of the company resulting from the Amalgamation was changed to "Fiore Gold Ltd." ("Fiore Gold").

Pursuant to the Expatriation Transactions, GRP warrant holders and GRP special warrant holders were treated for U.S. federal income tax purposes as having exchanged their GRP warrants and GRP special warrants, respectively, for Fiore Gold warrants and Fiore Gold special warrants, as applicable.

Fiore Gold then acquired all of the issued and outstanding shares of Fiore Exploration Ltd., a British Columbia corporation ("Fiore"), with each former Fiore shareholder receiving one Fiore Gold common share for each 3.773 Fiore shares surrendered in exchange therefor (the "Fiore Acquisition").

Each outstanding special warrant to acquire GRP common shares was then exchanged for a Fiore Gold replacement special warrant (the "Special Warrant Exchange" and, collectively with the Expatriation Transaction and the Fiore Acquisition, the "Arrangement").

The Arrangement is described in the Notice of Special General Meeting and Management Information Circular of GRP Minerals Corp. dated as of August 15, 2015 (the "Circular"), which is available at www.sedar.com under the profile for Fiore Gold.

Schedule 2

Fiore Gold believes that the Expatriation Transaction should qualify as a single tax-deferred reorganization within the meaning of Section 368(a) of the Code. As a result, each former GRP shareholder should generally have a tax basis in the Fiore Gold shares such shareholder was deemed to receive in the Expatriation Transaction equal to such shareholder's aggregate tax basis in the GRP shares such shareholder was deemed to surrender in exchange therefor. Each former GRP warrant holder should generally have a tax basis in the Fiore Gold warrants such warrant holder was deemed to receive in the Expatriation Transaction equal to such warrant holder's aggregate tax basis in the GRP warrants such warrant holder was deemed to surrender in exchange therefor. Each former GRP special warrant holder should generally have a tax basis in the Fiore Gold special warrants such special warrant holder was deemed to receive in the Expatriation Transaction equal to such special warrant holder's aggregate tax basis in the GRP special warrants such special warrant holder was deemed to surrender in exchange therefor.

The Fiore Acquisition is intended to qualify as a tax-deferred reorganization within the meaning of Section 368(a) of the Code. Provided the Fiore Acquisition qualifies as a tax-deferred reorganization within the meaning of Section 368(a) of the Code, each former Fiore shareholder would generally have a tax basis in the Fiore Gold shares such shareholder received in the Fiore Acquisition equal to such shareholder's aggregate tax basis in the Fiore shares such shareholder surrendered in exchange therefor.

Even if the Fiore Acquisition qualifies as a tax-deferred reorganization under Section 368(a), certain special rules would apply if Fiore was a passive foreign investment company, as defined under Section 1297 of the Code (a "PFIC"), for any tax year during which a former Fiore shareholder held Fiore common shares.

The Special Warrant Exchange is intended to qualify as a tax-deferred recapitalization within the meaning of Section 368(a) of the Code. Provided the Special Warrant Exchange qualifies as a tax-deferred recapitalization within the meaning of Section 368(a) of the Code, each special warrant holder should generally have a tax basis in the Fiore Gold special warrants such special warrant holder received in the Special Warrant Exchange equal to such special warrant holder's aggregate tax basis in the Fiore Gold special warrants such special warrant holder was deemed to surrender in exchange therefor.

Former GRP shareholders, former Fiore shareholders, and former GRP special warrant holders should review the Circular and consult with their own tax advisors regarding the U.S. federal income tax consequences of the Arrangement.

Schedule 3

Fiore Gold Ltd. believes that the Continuance and the Amalgamation should qualify as a single tax-deferred reorganization within the meaning of Section 368(a) of the Code. Consequently, the U.S. federal income tax consequences of the Continuance and the Amalgamation to former GRP shareholders, former GRP warrant holders and former GRP special warrant holders should be determined under Code Sections 354, 358, 1001, 1221 and 7874.

The Fiore Acquisition is intended to qualify as a tax-deferred reorganization within the meaning of Section 368(a) of the Code. Provided that the Fiore Acquisition qualifies as a tax-deferred reorganization within the meaning of Section 368(a) of the Code, the U.S. federal income tax consequences of such acquisition to former Fiore shareholders would be determined under Code Sections 354, 358, 1001 and 1221.

In addition, if Fiore was classified as a PFIC, then Code Sections 1291-1298 would be applicable. Former Fiore shareholders should consult their own tax advisors regarding the potential application of the PFIC rules.

The Special Warrant Exchange is intended to qualify as a single tax-deferred recapitalization within the meaning of Section 368(a) of the Code. Provided the Special Warrant Exchange qualifies as a single-tax deferred recapitalization within the meaning of Section 368(a) of the Code, the U.S. federal income tax

consequences of the Special Warrant Exchange to former GRP special warrant holders would be determined under Code Sections 354, 358, 1001 and 1221.