Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Aldebaran Resources Inc.	None

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Megan Cameron-Jones	+1 (604) 685-6800	megan.cameron-jones@aldebaranresources.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
200 Burrard Street, Suite 1570	Vancouver, BC V6C 3L6

8 Date of action	9 Classification and description
August 27, 2026	Common Shares

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
01408J302		TSXV: ALDE; OTCQX: ADBRF	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

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 ▶ See Attachment.

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 ▶ See Attachment.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ See Attachment.

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 Attachment.**

18 Can any resulting loss be recognized? ▶ **See Attachment.**

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

Sign Here

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.

Signature ▶ _____ Date ▶ 23/09/26

Print your name ▶ **Mark Wayne** Title ▶ **Chief Financial Officer**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Kendall R. Fisher		9/23/2026		P01980923
Firm's name ▶ **Dorsey & Whitney LLP**			Firm's EIN ▶	**41-0223337**
Firm's address ▶ **Columbia Center, 701 Fifth Avenue, Seattle WA, 98104**			Phone no.	**(206) 903-8793**

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Aldebaran Resources Inc.

Attachment to Form 8937-Part II

Report of Organizational Actions Affecting Basis of Securities (the Arrangement)

Consult your tax advisor: 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 relating to the effects of the Arrangement (as defined below) on the tax basis of shares in Aldebaran Resources Inc., a corporation organized under the laws of the Province of Alberta, Canada ("**Aldebaran**") and Centauri Minerals Inc., a corporation organized under the laws of the Province of Alberta, Canada ("**Centauri**"), in the hands of holders of shares of Aldebaran stock and shares of Centauri stock which are U.S. taxpayers and which received such shares of stock pursuant to the Arrangement by reason of being holders of shares of Aldebaran stock at the commencement of the Arrangement ("**U.S. Shareholders**"). This discussion does not constitute tax advice and does not purport to be complete or to describe the tax consequences that may apply to particular categories of shareholders. Neither Aldebaran nor Centauri provides tax advice to its shareholders. You should consult your own tax advisors regarding the particular consequences of the Arrangement to you, including the applicability and effect of all U.S. federal tax laws, state and local tax laws, and non-U.S. tax laws.

In addition, this Form 8937 and the analysis contained herein does not address the U.S. federal, state, local or non-U.S. tax consequences of the Arrangement applicable to holders of options, warrants or other convertible securities of Aldebaran or Centauri. Holders of such options, warrants or other convertible securities should consult their own tax advisors regarding the tax consequences of the Arrangement to them in light of their own personal circumstances.

For additional information, please read the Management Information Circular of Aldebaran, dated as of June 26, 2026 (the "**Circular**"), which is available at www.sedarplus.ca.

Part II Item 14. (Description of organizational action)

On August 27, 2026 (the "**Effective Date**"), pursuant to an Arrangement Agreement and the accompanying Plan of Arrangement by and between Aldebaran and Centauri dated as of June 1, 2026, Aldebaran (i) renamed and redesignated all of its issued and unissued common shares (the "**Aldebaran Common Shares**") as Class A common shares without nominal or par value (following the renaming and redesignation, the "**Aldebaran Class A Common Shares**") and created a new class of Aldebaran Common Shares (the "**New Aldebaran Common Shares**", and collectively with the Aldebaran Common Shares and the Aldebaran Class A Common Shares, the "**Aldebaran Shares**"); and (ii) exchanged each issued and outstanding Aldebaran Class A Common Share held by a holder of Aldebaran Class A Common Shares (an "**Aldebaran Shareholder**") for one New Aldebaran Common Share and one-tenth (1/10) of a common share of Centauri held by Aldebaran (the "**Centauri Shares**") (the transactions described in clauses (i)

and (ii) immediately above, together, the "**Arrangement**"). No fractional Centauri Shares were issued pursuant to the Arrangement, as each fractional Centauri Share was rounded down to the nearest whole Centauri Share. No cash was received by any Aldebaran Shareholder in lieu of a fractional Centauri Share pursuant to the Arrangement.

On July 23, 2026, as a condition to completion of the Arrangement, Centauri completed an offering of subscription receipts at a price of CAD$1.00 per subscription receipt, each of which was automatically exchanged for one Centauri Share upon completion of the Arrangement (the "**Centauri Private Placement**").

U.S. Shareholders should review the Circular and consult with their own tax advisors regarding the tax consequences of the Arrangement to them in light of their particular circumstances.

Part II Item 15. (Description of the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer)

The Arrangement

The Arrangement was effected under applicable provisions of Canadian corporate law, which are technically different from analogous provisions of U.S. corporate law. Accordingly, the U.S. federal income tax considerations to certain aspects of the Arrangement are not free from doubt. Nonetheless, Aldebaran believes that (i) the renaming and redesignation of the Aldebaran Common Shares as Aldebaran Class A Common Shares and (ii) the exchange by Aldebaran Shareholders of each Aldebaran Class A Common Share for one New Aldebaran Common Share and one-tenth (1/10) of a Centauri Share, taken together as a single integrated transaction, likely consists of, for U.S. federal income tax purposes, (a) a tax-deferred recapitalization by the Aldebaran Shareholders of their Aldebaran Common Shares for New Aldebaran Common Shares governed by Code Section 1036 and/or Code Section 368(a)(1)(E) (the "**Recapitalization**"), and (b) a distribution of Centauri Shares to the Aldebaran Shareholders governed by Code Section 301 (as opposed to a tax-deferred spin-off governed by Code Section 355) (the "**Distribution**"), but Aldebaran provides no assurances in this regard.

The Recapitalization

Provided the Recapitalization qualifies as a tax-deferred exchange governed by Code Section 1036 and/or Code Section 368(a)(1)(E) and the Distribution is governed by Code Section 301 (as opposed to a tax-deferred spin-off governed by Code Section 355), a U.S. Shareholder should have the same tax basis and holding period in such U.S. Shareholder's post-Recapitalization Aldebaran Shares as such U.S. Shareholder had in its pre-Recapitalization Aldebaran Shares exchanged therefor immediately prior to the Recapitalization. U.S. Shareholders will be required to allocate the aggregate tax basis of their Aldebaran Shares held immediately prior to the Recapitalization among the Aldebaran Shares held immediately after the Recapitalization such that the per-share tax basis in each post-Recapitalization Aldebaran Share is equal to the tax basis in a pre-Recapitalization Aldebaran Share.

If a U.S. Shareholder held different blocks of Aldebaran Shares (i.e., Aldebaran Shares acquired at different times or different prices) at the time of commencement of the Arrangement, such U.S. Shareholder should consult his, her or its own tax advisor with respect to the determination of the tax bases of particular Aldebaran Shares held following the Arrangement.

The Distribution

Provided the Distribution is governed by Code Section 301 (as opposed to Code Section 355), a U.S. Shareholder that received Centauri Shares pursuant to the Arrangement would be treated as receiving a distribution of property in an amount equal to the fair market value of Centauri Shares received on the date of the Distribution (without reduction for any Canadian income or other tax withheld therefrom). The Distribution would be taxable to a U.S. Shareholder as a dividend to the extent of Aldebaran's current and accumulated earnings and profits, as determined in accordance with U.S. federal income tax principles.

To the extent the fair market value of the Centauri Shares distributed exceeds Aldebaran's adjusted tax basis in such shares (as calculated for U.S. federal income tax purposes), the Arrangement is expected to generate earnings and profits for Aldebaran in an amount equal to such excess. To the extent that the fair market value of the Centauri Shares exceeds the current and accumulated earnings and profits of Aldebaran, the distribution of Centauri Shares pursuant to the Arrangement would be treated first as a non-taxable return of capital to the extent of a U.S. Shareholder's adjusted tax basis in the Aldebaran Common Shares held immediately prior to the Arrangement, with any remaining amount being taxed as a capital gain.

There can be no assurances that Aldebaran will obtain a calculation of its current and accumulated earnings and profits, as computed under applicable U.S. federal income tax principles, through the end of Aldebaran's tax year which includes the Effective Date. If Aldebaran does not obtain such calculation, each U.S. Shareholder will generally be required to assume that the receipt of the Centauri Shares constitutes ordinary dividend income in its entirety.

A U.S. Shareholder that received Centauri Shares pursuant to the Arrangement would generally have a tax basis in Centauri Shares equal to their fair market value on the Effective Date of the Arrangement and a holding period in Centauri Shares that begins on the day following the Effective Date.

Additional Considerations For U.S. Shareholders

If Aldebaran was a "passive foreign investment company" within the meaning of Code Section 1297(a) (a "**PFIC**") for any tax year during which a U.S. Shareholder held its Aldebaran Shares, certain special PFIC rules may apply to the Arrangement. U.S. Shareholders should review the Circular and consult with their own tax advisors regarding the potential application of the PFIC rules.

Part II Item 16. (Description of the calculation of the change in basis)

Provided the Recapitalization qualifies as a tax-deferred exchange governed by Code Section 1036 and/or Code Section 368(a)(1)(E) and the Distribution is governed by Code Section 301 (as

opposed to Code Section 355), the aggregate tax basis of the Aldebaran Shares held after the Recapitalization should be equal to the aggregate tax basis of the Aldebaran Shares held immediately before the Recapitalization. U.S. Shareholders will be required to allocate the aggregate tax basis of their Aldebaran Shares held immediately prior to the Recapitalization among the Aldebaran Shares held immediately after the Recapitalization such that the per-share tax basis in each post-Recapitalization Aldebaran Share is equal to the tax basis in a pre-Recapitalization Aldebaran Share.

Provided the Distribution constitutes a distribution of Centauri Shares to the Aldebaran Shareholders governed by Code Section 301 (as opposed to Code Section 355), U.S. Shareholders should generally have an initial tax basis immediately following the Arrangement in Centauri Shares received pursuant to the Distribution equal to their respective fair market values on August 27, 2026. For purposes of calculating fair market value, the fair market value of a Centauri Share on August 27, 2026, is estimated at USD$0.71 (the price of a Centauri Share issued pursuant to the Centauri Private Placement, as converted from Canadian dollars to U.S. dollars using the daily exchange rate published by the Bank of Canada on July 23, 2026).

Subject to the discussion above regarding the Distribution, there can be no assurances that Aldebaran will obtain a calculation of its current and accumulated earnings and profits, as computed under applicable U.S. federal income tax principles, through the end of Aldebaran's tax year which includes the Effective Date. If Aldebaran does not obtain such calculation, each U.S. Shareholder will generally be required to assume that the receipt of the Centauri Shares constitutes ordinary dividend income in its entirety.

Each U.S. Shareholder should consult his, her or its own tax advisors to determine whether they are required to recognize gain in connection with the Arrangement and what measure of fair market value is appropriate.

Part II Item 17. (List of applicable Code sections)

Aldebaran believes that (i) the renaming and redesignation of the Aldebaran Common Shares as Aldebaran Class A Common Shares and (ii) the exchange by Aldebaran Shareholders of each Aldebaran Class A Common Share for one New Aldebaran Common Share and one-tenth (1/10) of a Centauri Share, taken together as a single integrated transaction, likely consists of, for U.S. federal income tax purposes, (a) a tax-deferred recapitalization by the Aldebaran Shareholders of their Aldebaran Common Shares for New Aldebaran Common Shares, governed by Code Section 1036 and/or Code Section 368(a)(1)(E), and (b) a distribution of Centauri Shares to the Aldebaran Shareholders governed by Code Section 301 (as opposed to a tax-deferred spin-off governed by Code Section 355), but Aldebaran provides no assurances in this regard.

Provided the foregoing characterization of the Arrangement is respected, the U.S. federal income tax consequences for U.S. Shareholders should be determined under Code Sections 301, 305(a), 307(a), 354, 358, 368(a)(1)(E), 1036 and 1223.

In addition, if Aldebaran was a PFIC at any time during the period that a U.S. Shareholder held Aldebaran Shares, then Code Sections 1291-1297 would be applicable to such U.S. Shareholder for purposes of the Arrangement.

Part II Item 18. (Recognition of loss)

Aldebaran believes that (i) the renaming and redesignation of the Aldebaran Common Shares as Aldebaran Class A Common Shares and (ii) the exchange by Aldebaran Shareholders of each Aldebaran Class A Common Share for one New Aldebaran Common Share and one-tenth (1/10) of a Centauri Share, taken together as a single integrated transaction, likely consists of, for U.S. federal income tax purposes, (a) a tax-deferred recapitalization by the Aldebaran Shareholders of their Aldebaran Common Shares for New Aldebaran Common Shares, governed by Code Section 1036 and/or Code Section 368(a)(1)(E), and (b) a distribution of Centauri Shares to the Aldebaran Shareholders governed by Code Section 301 (as opposed to a tax-deferred spin-off governed by Code Section 355), but Aldebaran provides no assurances in this regard.

Provided the foregoing characterization of the Arrangement is respected, U.S. Shareholders should generally not recognize any loss pursuant to the Arrangement.

Part II Item 19. (Other information)

The Arrangement was effective on August 27, 2026. For a U.S. Shareholder whose taxable year is a calendar year, the reportable tax year is 2026.