

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.

Blank lines for listing applicable Internal Revenue Code sections.

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

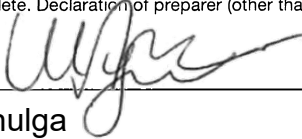
Blank lines for providing information regarding resulting loss recognition.

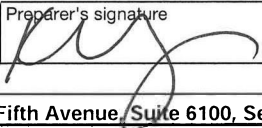
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Attachment.

Blank lines for providing other necessary information for the adjustment.

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.

Sign Here

Signature ▶  Date ▶ 3/4/2025
Print your name ▶ Alex Shulga Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Kendall R. Fisher		3/4/2025		P01980923
	Firm's name ▶ Dorsey & Whitney LLP	Firm's address ▶ Columbia Center, 701 Fifth Avenue, Suite 6100, Seattle, WA 98104		Firm's EIN ▶	41-0223337
				Phone no.	(206) 903-8793

Lithium Argentina AG (formerly Lithium Americas (Argentina) Corp.)

Attachment to Form 8937-Part II

Report of Organizational Actions Affecting Basis of Securities (The Continuation)

Consult your own 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 Continuation (as defined below) on the tax basis of shares in Lithium Argentina AG, a corporation domiciled in Zug, Canton of Zug, Switzerland (formerly Lithium Americas (Argentina) Corp.) (“**Lithium**”), in the hands of holders of shares of Lithium stock who are U.S. taxpayers and who participated in the Continuation (“**U.S. Shareholders**”). This discussion does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Lithium does not provide 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, state and local tax laws as well as non-U.S. tax laws.

This Form 8937 and the analysis contained herein also does not address the U.S. federal, state, local or non-U.S. tax consequences of the Continuation applicable to holders of options, restricted share units, performance share units, deferred share units or other convertible securities of Lithium. Holders of such options, restricted share units, performance share units, deferred share units or other convertible securities should consult their own tax advisors regarding the tax consequences of the Continuation to them in light of their own personal circumstances.

For additional information, please read the Management Information Circular of Lithium, dated as of December 4, 2024 (the “**Circular**”), which is available at www.sedarplus.ca.

Part II Item 14. (Description of organizational action)

On January 23, 2025, pursuant to a plan of arrangement, Lithium, a corporation then-named “Lithium Americas (Argentina) Corp.” and then-organized under the laws of the Province of British Columbia, Canada, continued to, and became domiciled in Zug, Canton of Zug, Switzerland (the “**Continuation**”). Pursuant to the Continuation, Lithium was renamed from “Lithium Americas (Argentina) Corp.” to “Lithium Argentina AG”.

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

Lithium intends that the Continuation qualify as a tax-deferred reorganization under Code Section 368(a)(1)(F) (or, alternatively, as a tax-deferred reorganization under Code Section 368(a)(1)(D)), but Lithium provides no assurances in this regard. Provided the Continuation qualifies as a tax-deferred reorganization under Code Section 368(a)(1)(F) (or, alternatively, as a tax-deferred reorganization under Code Section 368(a)(1)(D)), each U.S. Shareholder should have a tax basis in the post-Continuation Lithium common shares (“**Lithium Shares**”) deemed received pursuant to the Continuation equal to such U.S. Shareholder’s adjusted tax basis in his, her, or its pre-Continuation Lithium Shares deemed surrendered in exchange therefor pursuant to the Continuation.

If a U.S. Shareholder held different blocks of pre-Continuation Lithium Shares (i.e., pre-Continuation Lithium Shares acquired at different times or different prices) at the time of the Continuation, such shareholder should consult its own tax advisor with respect to the determination of the tax bases of particular post-Continuation Lithium Shares deemed received in the Continuation.

If Lithium was a passive foreign investment company (“**PFIC**”), as defined under Code Section 1297, for any tax year during which a U.S. Shareholder held its pre-Continuation Lithium Shares, certain special PFIC rules may apply to the Continuation subject to certain proposed Treasury Regulations that, if finalized in their current form, would apply to transactions on or after April 1, 1992 and that have not been adopted in final form or withdrawn. U.S. Shareholders should review the Circular and consult with their own tax advisors regarding the potential application of the PFIC rules including the potential application of the proposed PFIC Treasury Regulations.

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

In the event the Continuation is taxable for U.S. federal income tax purposes, for purposes of calculating fair market value, the fair market value of a Lithium Share on January 23, 2025 is estimated at U.S.\$2.79, which was the closing price for a Lithium Share on the New York Stock Exchange on January 23, 2025.

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

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

Provided the Continuation qualifies as a tax-deferred reorganization under Code Section 368(a)(1)(F) (or, alternatively, as a tax-deferred reorganization under Code Section 368(a)(1)(D)), the U.S. federal income tax consequences to U.S. Shareholders that were deemed to receive post-Continuation Lithium Shares pursuant to the Continuation should be determined under Code Sections 354, 358, 368 and 1223.

In addition, if Lithium was a PFIC at any time during the period that a U.S. Shareholder held pre-Continuation Lithium Shares, then Code Sections 1291-1297 would be applicable.

Part II Item 18. (Recognition of loss)

Provided the Continuation qualifies as a tax-deferred reorganization under Code Section 368(a)(1)(F) (or, alternatively, as a tax-deferred reorganization under Code Section 368(a)(1)(D)), U.S. Shareholders that are deemed to receive post-Continuation Lithium Shares pursuant to the Continuation should not recognize any loss.

Part II Item 19. (Other information)

The Continuation was effective on January 23, 2025. For a U.S. Shareholder which participated in the Continuation whose taxable year is a calendar year, the reportable tax year is 2025.