



Important tax information for Trade Winds shareholders

The exchange of Trade Winds shares for Detour Gold shares pursuant to the Plan of Arrangement will result in a disposition of Trade Winds shares held by each Trade Winds shareholder for Canadian tax purposes. Accordingly, a Trade Winds shareholder may realize a gain (or loss) and be subject to tax. It is possible for a Trade Winds shareholder **that is not exempt from Canadian income tax** to defer some or all of the tax resulting from the disposition by making joint tax election(s) with Detour Gold under section 85 of the *Income Tax Act* (and applicable provincial rules). Such tax election(s) must be then filed with the Canada Revenue Agency and any applicable provincial taxation authorities in the prescribed form and within the prescribed time. The joint tax election(s) are optional. A Trade Winds shareholder that is **not exempt from Canadian income tax** that does not make the joint tax election(s) with Detour Gold will not obtain a tax-deferred rollover in respect of any gain realized on the disposition of their Trade Winds shares and may be subject to Canadian income tax.

Any Trade Winds shareholder that is not exempt from Canadian income tax that would like to make a tax election is strongly encouraged to provide his/her name, mailing address and telephone number via voicemail on the Trade Winds technical assistance hotline at 1-855-217-8207 or via email at tradewindstaxelection@ca.pwc.com. Detour's representatives will contact all such Trade Winds shareholders with instructions on how to make the tax election. Trade Winds shareholders may prepare properly completed tax election forms without seeking the assistance of Detour.

The following Trade Winds shareholders are NOT permitted to file a tax election:

- Trade Winds shareholders that are non-residents of Canada that are not required to file a Canadian tax return. Uncertain taxpayers should contact their accountants or tax representatives.
- Trade Winds shareholders that held all of their Trade Winds shares in an RRSP, RRIF, TFSA or other Canadian tax-exempt plan.

In addition, Trade Winds shareholders that realize a loss on the disposition of their Trade Winds shares pursuant to the Arrangement will not benefit from filing a tax election.

The foregoing is subject to the more detailed information set out in the October 21, 2011 management information circular of Trade Winds Ventures Inc., a copy of which can be found on www.sedar.com under Trade Winds' profile.