

Aviso de Derechos para emisoras del

FECHA: 05/03/2026



BOLSA MEXICANA DE VALORES, S.A.B DE C.V, INFORMA:

FOLIO DE REFERENCIA DEL EVENTO CORPORATIVO	285993
FOLIO DE REFERENCIA INDEVAL	892299C001
TIPO DE MENSAJE	NEW
COMPLETO / INCOMPLETO	COMPLETE
CONFIRMADO / NO CONFIRMADO	CONFIRMED

CLAVE DE COTIZACIÓN	BITF
RAZÓN SOCIAL	BITFARMS LTD.
SERIE	N
ISIN	CA09173B1076
MERCADO PRINCIPAL	NASDAQ

TIPO DE EVENTO	MERGER
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MANDATORIO / OPCIONAL / VOLUNTARIO	Mandatory
FECHA EFECTOS	01/04/2026

OPCIÓN	1
TIPO	Security
DEFAULT	true

TRANSACCIÓN	Securities Movement
CREDIT / DEBIT	Debit

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VALORES A RECIBIR	CA09173B1076
TRANSACCIÓN	Securities Movement
CREDIT / DEBIT	Credit

RATIO	NewToOld
	1 / 1
VALORES A RECIBIR	NewIssue
	UKWN

NOTAS DEL EVENTO CORPORATIVO

NOTA

05/03/2026

Management Information Circular February 24, 2026
Notice of special meeting to be held on March 20, 2026.

At the Meeting, Bitfarms Canada Shareholders will be asked to consider a special resolution to approve the proposed plan of arrangement (the Arrangement) under the Business Corporations Act (Ontario) involving, among others, Bitfarms Canada, Bitfarms Canada Securityholders and Keel Infrastructure Corp., a newly incorporated corporation formed under the laws of the State of Delaware in the United States of America that will be the ultimate parent company of Bitfarms Canada and its subsidiaries as a result of the Arrangement. Pursuant to the Arrangement, (i) Keel, indirectly through 1576430 B.C. Unlimited Liability Company, will acquire all of the issued and outstanding Bitfarms Canada Shares in exchange for one share of common stock, par value USD 0.001 per share, of Keel per Bitfarms Canada Share; and (ii) Incentive Unitholders (as defined in the enclosed management information circular dated February 17, 2026) will exchange existing incentive units for replacement incentive units in respect of Keel Common Stock, as more fully described in the enclosed Circular.

Dissenter Rights

Pursuant to the Interim Order (as defined in the Circular), registered Bitfarms Canada Shareholders have been granted the right to dissent in respect of the Arrangement and to be paid an amount equal to the fair value of their Bitfarms Canada Shares.

Tax Informatin (pages 59-63)

The disposition of Bitfarms Canada Shares for Keel Common Stock under the Arrangement will generally be a taxable event to Bitfarms Canada Shareholders for purposes of the Canadian Tax Act. A Bitfarms Canada Shareholder who holds Bitfarms Canada Shares as capital property and who disposes of such Bitfarms Canada Shares and acquires Keel Common Stock as consideration will generally realize a capital gain (or capital loss) as a result of the disposition. Bitfarms Canada Shareholders who are not resident in Canada for purposes of the Canadian Tax Act will generally not be subject to Canadian income tax on gains arising on the disposition of Bitfarms Canada Shares.

For U.S. federal income tax purposes, the U.S. Redomiciliation is intended to qualify as a reorganization within the meaning of Section 368(a)(1)(B) of the Code, a tax-free exchange within the meaning of Section 351 of the Code, or both. Provided that the U.S. Redomiciliation so qualifies, subject to the discussion below under Certain U.S. Federal Income Tax Considerations - U.S. Federal Income Tax Consequences of the U.S. Redomiciliation to U.S. Holders - Passive Foreign Investment Company (PFIC) Considerations, a U.S. Holder (as defined in Certain U.S. Federal Income Tax Considerations below) will generally not recognize gain or loss as a result of the U.S. Redomiciliation. If the IRS were to successfully challenge both the reorganization (pursuant to Section 368(a)(1)(B)) status of the U.S. Redomiciliation and the tax-free exchange (pursuant to Section 351 of the Code) status of the U.S. Redomiciliation, U.S. Holders would be treated as if they sold their Bitfarms Canada Shares in a fully taxable transaction. Non-U.S. Holders generally will not be subject to U.S. federal income tax with respect to their exchange of Bitfarms Canada Shares for Keel Common Stock.

Bitfarms Canada Shareholders should consult their own tax advisors for advice with respect to the income tax consequences to them of disposing of their Bitfarms Canada Shares pursuant to the Arrangement, and holding and disposing of Keel Common Stock, having regard to their own particular circumstances.

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CANW B Bitfarms Announces U.S. Redomiciliation Plan and Intent to Rebrand as Keel Infrastructure Special Meeting of Shareholders to Approve Plan to be Held on March 20, 2026 February 06, 2026 07:00 ET Source: Bitfarms Ltd. TORONTO, Ontario and NEW YORK, Feb. 06, 2026 (GLOBE NEWSWIRE) Bitfarms Ltd. (NASDAQ TSX: BITF) (Bitfarms or the Company), a North American digital infrastructure and energy company, today announced that its Board of Directors has approved a plan of arrangement (the Arrangement) under which the Company will redomicile from Canada to the United States (the US Redomiciliation), subject to receipt of shareholder, stock exchange and court approvals. The Arrangement is the culmination of a comprehensive strategic review process undertaken by the Board over the past 12 months, including ongoing analysis of investor sentiment and capital markets trends to identify opportunities to enhance long-term shareholder value. The Board of Directors unanimously determined that the US Redomiciliation is in the best interests of Bitfarms, and unanimously recommends that the shareholders of the Company (the Shareholders) vote in favor of the Arrangement. Upon completion of the US Redomiciliation, the ultimate parent company of Bitfarms will be a corporation formed under the laws of the State of Delaware. It is anticipated that this new parent corporation will operate under the name Keel Infrastructure. To effect the US Redomiciliation, each outstanding common share of Bitfarms will be exchanged for one share of common stock of Keel Infrastructure (Keel Infrastructure US Common Stock) pursuant to the Arrangement. Upon completion of the US Redomiciliation, Keel Infrastructure US Common Stock is expected to trade on the Nasdaq and the Toronto Stock Exchange (the TSX) under the ticker symbol KEEL, subject to receipt of all necessary approvals of the Nasdaq and the TSX. The US Redomiciliation is consistent with Bitfarms strategic focus on expanding its U.S. operations and U.S.-based HPC AI infrastructure and follows the Company's August 2025 commitment to convert to U.S. GAAP as part of this broader strategy. As part of this focus, Bitfarms office in New York City will be the Company's sole principal executive office following completion of the US Redomiciliation. The US Redomiciliation is not expected to impact the Company's existing operations or facilities in Canada and the United States. Following completion of the US Redomiciliation, Keel Infrastructure and its subsidiaries will carry on the business currently conducted by Bitfarms and its subsidiaries. As part of the US Redomiciliation process, Bitfarms has engaged outside advisors to assist in the transaction. These include Skadden, Arps, Slate, Meagher and Flom LLP and Osler, Hoskin and Harcourt LLP serving as legal advisors, and Innisfree MandA Incorporated and Laurel Hill Advisory Group serving as proxy solicitation agents. Joele Frank, Wilkinson Brimmer Katcher is serving as strategic communications advisor. The US Redomiciliation is expected to be completed on or about April 1, 2026, subject to obtaining shareholder, stock exchange and court approvals, as well as the satisfaction of all other conditions precedent. The Company will seek shareholder approval of the Arrangement at a special meeting of the Shareholders to be held at 9:00 a.m. (Eastern time) on March 20, 2026 (the Meeting). Shareholders of record at the close of business on February 13, 2026, the record date for the Meeting, will receive notice of and be entitled to vote at the Meeting. The terms and conditions of the Arrangement will be disclosed in further detail in a management information circular to be mailed to Shareholders in advance of the Meeting. A copy of the management information circular and related documents will also be filed with the Canadian securities regulatory authorities and will be available under the Company's SEDAR+ profile at www.sedarplus.com, under the Company's EDGAR profile at www.sec.gov and on the Company's website at www.bitfarms.com.