

Silver Elephant Announces Favorable Tax Tribunal Ruling in Mongolia

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Vancouver, January 28, 2026 - [Silver Elephant Mining Corp.](#) (TSX: ELEF) (OTCQB: SILEF) (FSE: 1P2) ("Silver Elephant" or the "Company") announces that the Mongolian Tax Tribunal (the "Tribunal") has issued a decision dismissing and cancelling a supplementary tax assessment issued to its subsidiary, Redhill Mongolian LLC ("Redhill"), by the Mongolian tax authorities.

The supplementary tax assessment, issued on September 11, 2024, alleged MNT 63.8 billion (approximately CAD 24.6 million) in corporate income tax, value-added tax and related penalties and interest, as a result of the Company's internal restructuring of its Mongolian subsidiaries in 2021. For further information, please refer to the Company's disclosure documents under its profile on SEDAR+ (www.sedarplus.ca).

Following a hearing on Friday, January 23, 2026, the Tribunal ruled by majority vote in favor of Redhill, dismissing the tax assessment in its entirety. As a result of the Tribunal's decision, the supplementary tax assessment has been cancelled.

The Tribunal's decision is final, and the official written decision and resolution of the Tribunal are expected to be delivered in February 2026.

About Silver Elephant Mining Corp.

Silver Elephant is a mineral exploration company focused on the development of its silver-lead-zinc project in Bolivia.

Further information on Silver Elephant can be found at www.silverelef.com.

SILVER ELEPHANT MINING CORP.
ON BEHALF OF THE BOARD

"John Lee"
CEO and Executive Chairman

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FORWARD-LOOKING INFORMATION

This news release contains "forward-looking information" and "forward-looking statements" (collectively, "forward-looking information") within the meaning of applicable securities laws. Forward-looking information is generally identifiable by use of the words "believes," "may," "plans," "will," "anticipates," "intends," "could", "estimates", "expects", "forecasts", "projects" and similar expressions, and the negative of such expressions. Such forward-looking information, which reflects management's expectations regarding Silver Elephant's future growth, results of operations, performance, business prospects and opportunities, is based on certain factors and assumptions and involves known and unknown risks and uncertainties which may cause the actual results, performance, or achievements to be materially different from future results, performance, or achievements expressed or implied by such forward-looking information.

Forward-looking statements involve significant risks and uncertainties, and should not be read as guarantees of future performance, events or results, and may not be indicative of whether such events or results will actually be achieved. A number of risks and other factors could cause actual results to differ materially from expected results discussed in the forward-looking statements, including but not limited to: market conditions; changes in business plans; ability to secure sufficient financing to advance the Company's mining projects; and general economic conditions. Additional risk factors about the Company are set out in its latest annual and interim management's discussion and analysis and annual information form available under the Company's profile on SEDAR at www.sedarplus.ca.

Forward-looking information is based on reasonable assumptions by management as of the date of this news release, and there can be no assurance that actual results will be consistent with any forward-looking information included herein. Readers are cautioned that all forward-looking statements in this news release are made as of the date of this news release. The Company undertakes no obligation to update or revise any forward-looking information in this news release to reflect circumstances or events that occur after the date of this news release, except as required by applicable securities laws.

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