



3rd Floor, 1 Ashley Road
Altrincham
Cheshire, WA14 2DT
United Kingdom

Issue Class: Ordinary Shares

- (1) This information statement applies to the Taxable Year of Barinthus Biotherapeutics plc (the "Fund") beginning on **January 1, 2025 and ending on December 31, 2025**.
- (2) The amounts below represent income per share per day for investors holding interests in the Ordinary Shares during the Fund's taxable year specified in paragraph 1.

Amount Per Share Per Day

Ordinary Earnings:	USD	NONE
Net Capital Gain:	USD	NONE

An investor's share of ordinary earnings and net capital gain can be computed as follows:

(Amount Per Share Per Day X Number of shares X Number of days each share was held in the tax year)

- (3) The amount of cash and fair market value of other property distributed or deemed distributed by the Fund to the Shareholder during the Fund's taxable year specified in paragraph 1:

(Please note that this amount **excludes** amounts you may have received upon redemption of your interests in the fund):

Cash/Fair market value of other property: **NONE**

- (4) The Fund will permit the shareholder to inspect and copy the Fund's permanent books of account, records and such other documents as may be maintained by the Fund to establish that the Fund's ordinary earnings and net capital gain, as provided in Section 1293(e) of the Internal Revenue Code of 1986, as amended, are computed in accordance with U.S. income tax principles and to verify these amounts and this shareholder's pro rata shares thereof.

By: Douglas Swirsky

Title: Chief Financial Officer

Barinthus Biotherapeutics plc

Date: May 7, 2026



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US Tax Reporting - Supplemental Information

- (1) If a US investor holds an interest in a non-US entity, the US investor may be subject to additional filing requirements if that entity qualifies as a Passive Foreign Investment Company ("PFIC") as defined in IRC §1297. Regulations promulgated under IRC §1298(f) require affected taxpayers to file an annual report on Form 8621, *Information Return by a Shareholder of a Passive Foreign Investment Company or a Qualified Electing Fund*, with respect to an investment in a PFIC.
- (2) Barinthus Biotherapeutics plc (the "Company") has undertaken PFIC testing for the year ended December 2025, the results of which have concluded that the Company should be seen as a PFIC for US Federal Income tax purposes, and thus remains a PFIC for the year ended December 2025. There should be no other entity in the corporate structure which is considered a PFIC.

In connection with the annual PFIC review process, which included PFIC testing, the Company proactively took steps to minimise the total number of PFICs within the group, in an effort to reduce the administrative tax reporting burden on certain US tax investors. This was done primarily through the filing of a check-the-box ("CTB") election on certain corporate subsidiaries of the Company. The effect of any CTB election filed was to ensure said entity was not viewed as a non-US corporate entity for US Federal Income tax purposes, thus falling outside of the PFIC regime.

- (3) Based upon the nature of the PFIC regime, taxpayers may wish to make a Qualified Electing Fund ("QEF") election on their 2025 US Federal Income tax return (if applicable), and thus the attached PFIC annual information statement has been provided to assist with the filing of said election and/or treatment accordingly.

Please consult your US tax advisor to determine your specific filing obligation(s) as they relate.
