



IMPORTANT TAX NOTICE RE: 2023 PFIC Status

MSD Acquisition Corp. may be deemed to be classified as a passive foreign investment company (PFIC), as defined in Section 1297(a) of the Internal Revenue Code, for the tax year ended March 31, 2023 (date of liquidation). MSD Acquisition Corp. is hereby making available its PFIC Annual Information Statement for the tax year ended March 31, 2023, pursuant to Treasury Regulations Section 1.1295-1(g)(1).

This information is provided to assist MSD Acquisition Corp. shareholders in making calculations and does not constitute tax advice. The U.S. tax laws regarding PFICs are extremely complex, and shareholders are advised to consult their own tax advisor concerning the overall tax consequences of their respective investment in an indirect ownership of a respective class of shares of MSD Acquisition Corp. under U.S. federal, state, local and foreign law.

Further information on the PFIC rules is available on the internet at the Internal Revenue Service website.

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PFIC Annual Information Statement

This Information Statement relates to the tax year beginning January 1, 2023 and ending March 31, 2023 (date of liquidation).

The amounts of ordinary income and net capital gains are reflected below. In addition, the amount of cash and the fair market value of other property distributed or deemed distributed by MSD Acquisition Corp. during the taxable year are as follows:

Particulars	Amount (USD)
Cash Distributions	\$588,341,509
Fair Market Value of Property Distributed	0
Ordinary Income	\$5,522,105
Net Capital Gains	0

MSD Acquisition Corp. will permit its shareholders to inspect and copy the permanent books of account, records and such other documents as may be maintained by MSD Acquisition Corp. that are necessary to establish the MSD Acquisition Corp. ordinary earnings and net capital gain, as provided in section 1293(e) of the Internal Revenue Code, are computed in accordance with U.S. income tax principles.

Please consult your tax advisor to determine your applicable share of MSD Acquisition Corp.'s ordinary income indicated above based on your ownership in MSD Acquisition Corp.

MSD Acquisition Corp.
Date: 02/08/24

By: 
Title: Chief Financial Officer