



Breakthrough innovation & insight

Brii Biosciences Limited
騰盛博药生物科技有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

(Stock Code 股份代號: 2137)

NOTIFICATION LETTER 通知信函

Dear U.S. Shareholder,

March 19, 2026

Brii Biosciences Limited (the “Company”)

– Notification of 2025 Passive Foreign Investment Company (“PFIC”) Status

This notification letter is published on a voluntary basis and addressed to the shareholders of the Company (“Shareholders”) who are United States (“U.S.”) persons for purposes of the U.S. Internal Revenue Code (the “U.S. Shareholder”). It is not relevant to other Shareholders.

The Company meets the Internal Revenue Code definition of a passive foreign investment company for the taxable year ended December 31, 2025. The Company is hereby making available its PFIC Annual Information Statement for its taxable year ending December 31, 2025 pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1) (the “2025 PFIC Annual Information Statement”). Details of the 2025 PFIC Annual Information Statement are set out in the Appendix section.

The 2025 PFIC Annual Information Statement contains information to enable you, should you choose, to elect to treat the Company as a Qualified Electing Fund (“QEF”).

A U.S. Shareholder, who makes a QEF election for the Company, is required annually to include in his or her income, or his or her pro rata share, of the ordinary earnings and net capital gains for the Company. The QEF election is made by completing and attaching Form 8621 for each PFIC to your federal income tax return filed by the due date of the return, including extensions.

U.S. Shareholders are advised to consult with their tax advisors with respect to the 2025 PFIC Annual Information Statement and/or QEF election.

Further information on PFIC rules is available on the internet at the Internal Revenue Service website, including the following pages:

- Detailed information about PFICs and the QEF election: <https://www.irs.gov/instructions/i8621>
- Instructions to complete Form 8621: <https://www.irs.gov/pub/irs-pdf/i8621.pdf>
- Form 8621: <https://www.irs.gov/pub/irs-pdf/f8621.pdf>

THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. SHAREHOLDERS ARE ADVISED TO CONSULT WITH THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF BRII BIOSCIENCES LIMITED ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.

Yours faithfully,
For and on behalf of
Brii Biosciences Limited
Dr. Zhi Hong
Chairman

各位美國股東：

**騰盛博药生物科技有限公司 (「本公司」)
– 就2025年被動外國投資公司 (「PFIC」) 狀態之通知**

本通知信函乃自願刊發，並就《美國國內收入法》向身為美國 (「美國」) 人士的本公司股東 (「股東」) (「美國股東」) 發出，與其他股東無關。

截至2025年12月31日止應課稅年度，本公司符合《美國國內收入法》對被動外國投資公司的定義。根據《財政部法規》第1.1295-1(g)(1)條的規定，本公司謹此提供其截至2025年12月31日止應課稅年度的PFIC年度資料聲明 (「2025年PFIC年度資料聲明」)。2025年PFIC年度資料聲明的詳情載於本通知信函末的附錄。

2025年PFIC年度資料聲明所載資料可使美國股東 (倘美國股東選擇作出) 選擇將本公司視為合資格選擇基金 (「QEF」)。

就本公司作出QEF選擇的美國股東，須每年將其於本公司普通盈利及淨資本收益中賺取的收益或其佔比例的收益計算在內。作出QEF選擇時，須填妥各PFIC涉及的表格8621，並將其隨附於報稅截止日期 (包括延期) 前提交的聯邦所得稅申報表。

美國股東應就2025年PFIC年度資料聲明及／或QEF選擇諮詢其稅務顧問。

有關PFIC規則的進一步資料，請透過互聯網訪問美國國內稅務署網站，包括以下頁面：

- 有關PFIC及QEF選擇的詳情：<https://www.irs.gov/instructions/i8621>
- 填寫表格8621的指示：<https://www.irs.gov/pub/irs-pdf/i8621.pdf>
- 表格8621：<https://www.irs.gov/pub/irs-pdf/f8621.pdf>

本資料乃為協助股東進行計算而提供，並不構成稅務建議。股東應根據美國聯邦法律、州法律、地方法律或外國法律，就其自身特定情況所產生有關騰盛博药生物科技有限公司所有權的整體稅務後果諮詢其稅務顧問。

代表
騰盛博药生物科技有限公司
主席
Zhi Hong 博士
謹啟

2026年3月19日

Appendix

2025 PFIC Annual Information Statement

Entity Name: Bii Biosciences Limited

The Company is considered a “passive foreign investment company” for U.S. federal income tax purposes. The following information is provided to allow a Shareholder to make an election under Section 1295 of the Internal Revenue Code to treat the Company as a Qualified Electing Fund for U.S. federal income tax purposes. The QEF election is optional and can only be made by the Shareholders. The Company is unable to make this election on behalf of the Shareholders. Please note that a QEF election may not be recognized for state income tax purposes in some states. The PFIC rules are complex. Please consult with your personal tax advisor to determine whether or not it is advisable for you to make a QEF election with respect to your investment in the Company.

- (1) This PFIC Annual Information Statement applies to the taxable year of the Company for the year beginning on January 1, 2025 and ending on December 31, 2025.
- (2) A Shareholder’s per-unit, per-day information for the Company’s taxable period specified in paragraph (1) is provided in the below chart. **We recommend that all U.S. taxpayers consult with a tax advisor concerning the overall tax consequences of their ownership in the Company and their U.S. tax reporting requirements.**

| Name | Ticker | Ordinary Earnings (US\$) | Net Capital Gains (US\$) |
|-------------------------|---------|--------------------------|--------------------------|
| Bii Biosciences Limited | 2137.HK | 0 | 0 |

To determine your pro-rata share of the amounts above, multiply the amounts by the number of units of shares you held during the year.

- i. If you owned the same number of units from January 1, 2025 through December 31, 2025, multiply the number of such units by the amounts above.
 - ii. If you did not own the same number of units from January 1, 2025 through December 31, 2025, multiply the number of units you owned by the amounts above as well as by the number of days the units were held in 2025 and divide the result by 365.
- (3) The per unit amount of cash and fair market value of other property distributed or deemed distributed by the Company to the Shareholders for the taxable period specified in paragraph (1) is as follows:

Bii Biosciences Limited

| | |
|------------------------|------|
| Cash Distribution: | NONE |
| Property Distribution: | NONE |

To determine your pro-rata share of the amounts above, multiply the amounts by the number of units of shares you held during the year.

- i. If you owned the same number of units from January 1, 2025 through December 31, 2025, multiply the number of such units by the amounts above.
 - ii. If you did not own the same number of units from January 1, 2025 through December 31, 2025, multiply the number of units you owned by the amounts above as well as by the number of days the units were held in 2025 and divide the result by 365.
- (4) The Company will permit the Shareholders to inspect and copy the Company’s permanent books of account, records, and such other documents as may be maintained by the Company to establish that the Company’s ordinary earnings and net capital gain are computed in accordance with U.S. income tax principles, and to verify these amounts and the Shareholder’s pro rata share thereof.

Additional Information

The following additional information is supplied to enable the Shareholders to complete IRS Form 8621:

(Please note: a Shareholder may have additional filing disclosures including, but not limited to, Forms 926, 5471, and/or 8938 as a result of the Shareholder’s investment in the Company. Please consult with your tax advisor.)

Bii Biosciences Limited

Address of the PFIC: PO Box 309, Uglan House
Grand Cayman KY1 – 1104
Cayman Islands

Taxpayer Identification Number: 98-1648314
Country of Incorporation: Cayman Islands
Date of Incorporation: December 8, 2017

2025年PFIC年度資料聲明

實體名稱：騰盛博药生物科技有限公司

就美國聯邦所得稅而言，本公司被視為「被動外國投資公司」。以下資料乃為股東根據《美國國內收入法》第1295條作出選擇，以就美國聯邦所得稅將本公司視為合資格選擇基金而提供。QEF選擇並非強制性，且僅可由股東作出。本公司無法代表股東作出該項選擇。請注意，就某些州的州所得稅而言，QEF選擇可能不被承認，且PFIC規則較為複雜。請諮詢閣下的個人稅務顧問，以確定是否可就閣下於本公司的投資作出QEF選擇。

- (1) 本PFIC年度資料聲明適用於本公司自2025年1月1日起至2025年12月31日止的應課稅年度。
- (2) 下圖載列第(1)段列明的本公司應課稅期間股東的每單位、每日資料。我們建議所有美國納稅人就其在本公司的所有權所產生的整體稅務後果及其美國稅務申報規定諮詢稅務顧問。

| 名稱 | 股份代號 | 普通盈利 (美元) | 淨資本收益 (美元) |
|--------------|---------|-----------|------------|
| 騰盛博药生物科技有限公司 | 2137.HK | 0 | 0 |

為確定閣下按比例分佔的上述金額，請將相關金額乘以閣下於年內持有的股份單位數目。

- i. 倘閣下於2025年1月1日至2025年12月31日持有相同的單位數目，請將該等單位數目乘以上述金額。
- ii. 倘閣下於2025年1月1日至2025年12月31日並無持有相同的單位數目，請將閣下所持有的單位數目乘以上述金額，以及乘以2025年持有該單位的日數，再將結果除以365。
- (3) 於第(1)段列明的應課稅期間，本公司向股東分派或視作分派的其他資產的每單位現金數額及公允市值如下：

騰盛博药生物科技有限公司

現金分派：無
資產分派：無

為確定閣下按比例分佔的上述金額，請將相關金額乘以閣下於年內持有的股份單位數目。

- i. 倘閣下於2025年1月1日至2025年12月31日持有相同的單位數目，請將該等單位數目乘以上述金額。
- ii. 倘閣下於2025年1月1日至2025年12月31日並無持有相同的單位數目，請將閣下所持有的單位數目乘以上述金額，以及乘以2025年持有該單位的日數，再將結果除以365。
- (4) 本公司將允許股東查閱及複製本公司的永久賬冊、記錄以及本公司可能備存的其他文件，以確定本公司的普通盈利及淨資本收益乃根據美國所得稅原則計算，並核實有關金額以及股東按比例分佔的金額。

額外資料

謹提供以下額外資料，以便股東填妥IRS表格8621：

(請注意：股東可能因投資於本公司而需要作出額外的申報資料披露，包括但不限於表格926、5471及／或8938。請諮詢閣下的稅務顧問。)

騰盛博药生物科技有限公司

PFIC地址： PO Box 309, Ugland House
Grand Cayman KY1 – 1104
Cayman Islands

納稅人識別號： 98-1648314
註冊成立國家： 開曼群島
註冊成立日期： 2017年12月8日