



11 April, 2025

To: Our U.S. Shareholders

Subject: PFIC 2024 Annual Information

This information is provided for shareholders who are United States persons for the purposes of the U.S. Internal Revenue Code. It is not relevant to other shareholders.

Dear Shareholder,

Malin Corporation plc Group

Enclosed please find the Passive Foreign Investment Company ("PFIC") Annual Information Statements with respect to Malin Corporation plc and Nidus Laboratories Ireland Ltd (a wholly owned subsidiary of Malin Corporation plc).

Based on the information available to us, these entities are classified as PFICs for U.S. federal income tax purposes for the year ending December 31, 2024. The following information is provided to you to allow you and your tax advisor to complete a Form 8621 (Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund) if you have chosen to make Qualified Electing Fund ("QEF") election. Amounts presented on item #2 of the PFIC Annual Information Statements reflect 100% of the QEF ordinary earnings and capital gains of each of the entities.

To the extent you are a new U.S. shareholder in Malin Corporation plc in 2024, a QEF election is made on IRS Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund, and attaching this form to your federal income tax return.

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Directors: L. Daniel (Chairman), J.M. Cosséry (Belgium), R. Mareel (Belgium), F. Dunlevy, C. Pedrick (UK), K. Drejer (Denmark)

Registered in Ireland, No: 554442

Further information

As a U.S. shareholder, we encourage you to consult with your tax advisor with respect to the treatment of your shareholdings for U.S. tax purposes. This summary is not intended to serve as tax advice.

Further information on PFIC rules and the completion of a Form 8621 is available on the Internal Revenue Service website and in the tax section of the Malin Corporation plc Admission Document March 2015 available in the Admission Document section at <http://malinplc.com/wp-content/themes/html5blank-stable/pub/pdf/Malin-plc-Admission-Document.pdf>

A copy of this statement will be available within the 'Investors' section of the company's website. As a company's PFIC status for a given tax year will not be determinable until the close of that year, no determination can be made at this point in time with regard to PFIC status in any future year.

Should you require any further information, please do not hesitate to contact us on tax@malinplc.com.

Best regards,

Andrea Stafford
Head of Finance
Malin Corporation plc