

Notice of IRC § 338 Election Pursuant to Treasury Regulations § 1.338-2(e)(4)

On October 6, 2023, Amgen Inc., a U.S. resident corporation and taxpayer, through its subsidiary, Pillartree Limited, acquired all the outstanding shares of Horizon Therapeutics plc not previously owned by Amgen Inc. or its subsidiaries.

Immediately following the posting of this notice, Amgen Inc. will make elections under Section 338(g) of the Internal Revenue Code of 1986, as amended (the “IRC”) with respect to the acquisition of Horizon Therapeutics plc.

Pursuant to Treasury Regulations § 1.338-2(e)(4), if a target corporation subject to an election under IRC § 338, was a “controlled foreign corporation” (as defined in IRC § 957(a)) or a “passive foreign investment company” (as defined in IRC § 1297(a)) at any time during the portion of its taxable year that ends on its “acquisition date” (as defined in IRC § 338(h)(2)), the purchasing corporation generally must deliver written notice of the IRC § 338 election (and a copy of United States Internal Revenue Service Form 8023, including attachments and instructions) to each U.S. shareholder of the target corporation that (i) holds stock of the target corporation on the acquisition date or (ii) sold stock of the target corporation to the purchasing corporation (or a member of its affiliated group) within the “12 month acquisition period” (as defined in IRC § 338(h)(1)). The requirement to deliver written notice of the IRC § 338 election applies only where the IRC § 338 election for the target corporation affects the income, gain, loss, deduction, or credit of the U.S. shareholder of the target corporation pursuant to the United States federal income tax rules applicable to controlled foreign corporations (IRC §§ 951, 951A, and 1248) or passive foreign investment companies (IRC § 1293).

Name, Address, United States Employer Identification Number, and Country of Incorporation			
Purchasing Corporation	Address	United States Employer Identification Number	Country of Incorporation
Onyx Pharmaceuticals, Inc.	P.O. Box 19027 Newbury Park, CA 91319-9027	95-3540776	United States
Target Corporation(s)	Address	United States Employer Identification Number	Country of Incorporation
Horizon Therapeutics plc	70 St. Stephen's Green, Dublin 2, D02 E2X4	98-1195602	Ireland
Horizon Therapeutics Holdings Limited	70 St. Stephen's Green, Dublin 2, D02 E2X4	98-1191945	Ireland
HZNP Canada Limited	9131 Keele Street, Unit 4A, Vaughan, ON L4K 0G7, Canada	N/A	Canada
Horizon Therapeutics Belgium SRL	Avenue Marnix 23, 5th Floor, 1000 Brussels, Belgium	98-1712798	Belgium

Horizon Therapeutics Finland Oy	c/o Eversheds Asianajotoimisto Oy Fabianinkatu 29 B, 00100 Helsinki, Finland	98-1712804	Finland
Horizon Therapeutics Norway AS	Wergelandsveien 7, 0167 Oslo, Norway	98-1711426	Norway
Horizon Therapeutics Denmark ApS	c/o Harbour House, Sundkrogsgade 21, 2100 Copenhagen, Denmark	98-1709128	Denmark
Horizon Therapeutics Netherlands B.V.	359 Schiphol Boulevard, 1118 BJ, Amsterdam, Netherlands	98-1712807	Netherlands
Viela Bio GmbH	Baarerstrasse 77, 6300 Zug, Switzerland	98-1716256	Switzerland

THIS DOCUMENT SERVES AS NOTICE OF AN ELECTION UNDER IRC § 338 FOR THE ABOVE IDENTIFIED FOREIGN TARGET CORPORATIONS, THE STOCK OF WHICH YOU EITHER HELD OR SOLD UNDER THE CIRCUMSTANCES DESCRIBED IN TREASURY REGULATIONS § 1.338-2(e)(4). FOR POSSIBLE UNITED STATES FEDERAL INCOME TAX CONSEQUENCES UNDER IRC §§ 951, 951A, 1248, OR 1293 THAT MAY APPLY TO YOU, SEE TREASURY REGULATIONS § 1.338-9(b). YOU MAY BE REQUIRED TO ATTACH THE INFORMATION ATTACHED TO THIS NOTICE TO CERTAIN RETURNS.

WHILE PURCHASING CORPORATION COULD NOT CONCLUSIVELY DETERMINE (BASED ON THE INFORMATION MADE AVAILABLE TO PURCHASING CORPORATION) WHETHER TARGET CORPORATIONS WERE CONTROLLED FOREIGN CORPORATIONS INDIRECTLY OWNED BY A U.S. PERSON OR PASSIVE FOREIGN INVESTMENT COMPANIES AT ANY TIME DURING THE PORTION OF THEIR TAXABLE YEAR THAT ENDS ON ITS ACQUISITION DATE, YOU SHOULD CONSULT WITH YOUR OWN UNITED STATES FEDERAL INCOME TAX ADVISOR REGARDING THE POSSIBLE TAX CONSEQUENCES TO YOU OF THE IRC § 338 ELECTION.

If you are required to attach the information included with this Notice (copy of Form 8023 and attachments) to certain returns you file, please refer to the documents included in this publication.

Inquiries relating to this Notice may be directed to Justin Claeys at jclaeys@amgen.com or Elissa Snook at esnook01@amgen.com.