

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name AstraZeneca PLC		2 Issuer's employer identification number (EIN) N/A	
3 Name of contact for additional information Chris Sheldon	4 Telephone No. of contact +44 203 749 5000	5 Email address of contact Chris.Sheldon@astrazeneca.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1 Francis Crick Avenue, Cambridge Biomedical Campus		7 City, town, or post office, state, and ZIP code of contact Cambridge, CB2 0AA, United Kingdom	
8 Date of action July 21, 2021	9 Classification and description Issuance of AstraZeneca PLC ADSs (or common shares) plus cash in exchange for Alexion Pharmaceuticals Inc. common stock.		
10 CUSIP number 015351109 / 046353108	11 Serial number(s)	12 Ticker symbol ALXN / AZN	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ [See attachment.](#)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ [See attachment.](#)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ [See attachment.](#)

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attachment.](#)

Horizontal lines for providing applicable Internal Revenue Code section(s) and subsection(s).

18 Can any resulting loss be recognized? ▶ [See attachment.](#)

Horizontal lines for providing information on resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment.](#)

Horizontal lines for providing other information necessary to implement the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ Aug 18, 2021

Print your name ▶ Adrian Kemp Title ▶ Company Secretary

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

AstraZeneca PLC
Attachment to Form 8937 dated August 18, 2021

Information for Certain Shareholders

IRS Form 8937 (Report of Organizational Actions Affecting Basis of Securities) is being made available by AstraZeneca PLC, a public limited company incorporated under the laws of England and Wales (“**Parent**”), pursuant to Section 6045B(a) of the U.S. Internal Revenue Code of 1986, as amended (the “**Code**”), which requires certain issuers of securities, or acquirors of such securities, to report certain organizational actions that affect the U.S. tax basis of those securities in the hands of shareholders who are U.S. persons (“**U.S. holders**”) and the quantitative effect on the basis of such securities of such organizational actions. The purpose of this disclosure is to assist former shareholders of Alexion Pharmaceuticals, Inc., a Delaware corporation (the “**Company**”) at the time of the Transaction (as defined below) in determining the impact of such organizational actions on the tax basis of their shares and on the tax basis of the Parent American depository shares (“**Parent ADSs**”) or Parent ordinary shares (“**Parent Shares**”) received in exchange for their shares pursuant to the Transaction (as defined below).

The IRS Form 8937 and this attachment are available for download on Parent’s website and will be available under https://www.astrazeneca.com/content/dam/az/Investor_Relations/shareholder-information/alexion-merger-form-8937.pdf

Line 2. Parent does not have a U.S. taxpayer identification number. Parent is a public limited company registered in England and Wales under company number 02723534.

Line 14. Parent, the Company, AstraZeneca Rare Disease Holdings Inc. (previously known as Delta Omega Sub Holdings Inc.), a Delaware corporation and a Subsidiary of Parent (“**Bidco**”), Delta Omega Sub Holdings Inc. 1, a Delaware corporation and a direct wholly owned Subsidiary of Bidco (“**Merger Sub I**”) and Delta Omega Sub Holdings LLC 2, a Delaware limited liability company and a direct wholly owned Subsidiary of Bidco (“**Merger Sub II**”) (each a “**Party**” and collectively, the “**Parties**”) entered into an Agreement and Plan of Merger (as amended and supplemented through the Effective Date, the “**Merger Agreement**”). On July 21, 2021 (the “**Effective Date**”), pursuant to the Merger Agreement, (i) Merger Sub I merged with and into the Company, with the Company surviving the merger (the “**First Merger**,” and, the company surviving the First Merger, the “**First Surviving Corporation**”) and (ii) immediately following the effective time of the First Merger (the “**First Merger Effective Time**”), the First Surviving Corporation merged with and into Merger Sub II, with Merger Sub II continuing as the surviving company (the “**Second Merger**,” and, together with the First Merger, the “**Transaction**,” and the company surviving the Second Merger, the “**Surviving Company**,” and the effective time of the Second Merger, the “**Second Merger Effective Time**”).

At the First Effective Time, each share of Company common stock (a “**Company Share**”) (outstanding immediately prior to the First Effective Time) was cancelled and converted into the right to receive (a) 2.1243 (the “**Exchange Ratio**”) Parent ADSs (or, at the election of a holder of Company Shares, the number of Parent Shares represented by such Parent ADSs, subject to the delivery of cash in lieu of a fractional Parent Share) (the “**Share Consideration**”) and (b) \$60.00 cash without interest (the “**Cash Consideration**” and, together with the Share Consideration, the “**Merger Consideration**”). At the Second Merger Effective Time, (i) each limited liability company interest of Merger Sub II issued and outstanding immediately prior to the Second Merger Effective Time remained outstanding as a limited liability company interest of the Surviving Company and was not affected by the Second Merger and (ii) each share of common stock of the First Surviving Corporation issued and outstanding immediately prior to the Second Effective Time was cancelled and ceased to exist, and no consideration was paid with respect thereto, such that, immediately following the Second Merger, the Surviving Company was a direct wholly owned subsidiary of Bidco.

Line 15. The First Merger and Second Merger, taken together as an integrated transaction, were intended to qualify as a “reorganization” within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the “**Code**”) and not to result in gain recognition to the stockholders of the Company pursuant to Section 367(a)(1) of the Code (assuming that in the case of any such stockholder who would be treated as a “five-percent transferee shareholder” of Parent within the meaning of Treasury Regulation section 1.367(a)-3(c)(5)(ii) such stockholder enters into a five-year gain recognition agreement in the form provided in Treasury Regulation section 1.367(a)-8(c) and complies with the requirements of that agreement and Treasury Regulation section 1.367(a)-8 for avoiding the recognition of gain). Neither Parent nor the Company has requested, and neither intends to request, any ruling from the Internal Revenue Service as to the U.S. federal income tax consequences of the Transaction.

Assuming the Transaction was treated as a reorganization within the meaning of Section 368(a) of the Code and any applicable “five-percent transferee shareholder” of Parent within the meaning of Treasury Regulation section 1.367(a)-3(c)(5)(ii) will properly and timely enter into a five-year gain recognition agreement in the form provided in Treasury Regulation section 1.367(a)-8(c) and will comply with the requirements of that agreement and Treasury Regulation section 1.367(a)-8 for avoiding the recognition of gain, the aggregate tax basis of Parent ADSs (or Parent Shares) received by a U.S. holder in exchange for Company Shares generally should be the same as the aggregate tax basis in the Company Shares surrendered and cancelled pursuant to the Transaction, (a) decreased by the Cash Consideration received in exchange for Company Shares, and (b) increased by the amount of gain recognized, if any, as a result of the exchange. For this purpose, the gain recognized was equal to the lesser of (1) the excess, if any, of (a) the sum of the amount of Cash Consideration and the fair market value of the Parent ADSs (or Parent Shares) received in the Transaction over (b) the tax basis in Company Shares surrendered in the Transaction; and (2) the amount of cash consideration received in the Transaction. If a U.S. holder of Company Shares

acquired different blocks of Company Shares at different times or at different prices, any gain or loss should be determined separately with respect to each block of Company Shares. Only gain, and not loss, could be recognized as a result of exchange of Company Shares for Parent ADSs (or Parent Shares) in the Transaction. Additionally, a U.S. holder of Company Shares generally will recognize gain or loss with respect to any cash received in lieu of fractional Parent ADSs (or Parent Shares).

Further discussion of the material U.S. federal income tax consequences of the Transaction can be found under the heading “Material U.S. Federal Income Tax Consequences” in the Company Schedule 14A filed with the Securities and Exchange Commission on April 12, 2021.

Line 16. Under applicable federal income tax rules, one reasonable approach to determine the fair market value of each Parent ADS received in the Transaction is the average of the highest and lowest quoted selling prices (\$58.06 and \$57.53, respectively) of one Parent ADS on the Effective Date, or \$57.795.

Former shareholders of the Company should consult their own tax advisors regarding their specific tax treatment of the Transaction (including but not limited to the computation of gain and tax basis).

Line 17. 368(a), 368(a)(2)(D), 354(a), 358(a), 358(b), 367(a).

Line 18. In general, other than with respect to any cash received in lieu of fractional Parent ADSs (or Parent Shares), no loss may be recognized on the receipt of Parent ADSs (or Parent Shares) as part of the Transaction.

Line 19. The stock basis adjustments are taken into account in the tax year of the shareholder during which the Transaction occurred (e.g., 2021 for calendar year taxpayers). Former shareholders of the Company should consult their own tax advisors regarding their specific tax treatment of the Transaction (including but not limited to the tax year of the shareholder during which the Transaction occurred).