

IMPORTANT NOTICE

March 31, 2025

Attention: U.S. Shareholders of enGene Holdings Inc.

Re: 2024 PFIC Status

This statement is provided for shareholders of enGene Holdings Inc. (“enGene Holdings”) who are United States persons for purposes of the U.S. Internal Revenue Code of 1986, as amended (the “Code”). It is not relevant to other shareholders.

Forbion European Acquisition Corp. (“FEAC”), entered into a series of transactions on and before October 31, 2023 with enGene Holdings, pursuant to which shareholders of FEAC received enGene Holdings shares in exchange for their FEAC shares. This series of transactions was intended to be treated for U.S. federal income tax purposes as a reorganization under Section 368(a)(1)(F) of the Code, with enGene Holdings as a result being the successor to FEAC. Following these transactions, and also on October 31, 2023, all of the shares of enGene Inc. (“enGene” and, together with enGene Holdings and FEAC, the “Companies”) were exchanged for shares of enGene Holdings, and enGene became a subsidiary of enGene Holdings.

enGene Holdings believes that each of enGene Holdings and enGene may have met the Code definition of a passive foreign investment company (a “PFIC”) for their respective tax years ending October 31, 2024 and FEAC may have met the definition of a PFIC for its tax year beginning November 1, 2023 and ending on its dissolution on March 13, 2024. Accordingly, enGene Holdings is hereby making available a PFIC Annual Information Statement for the taxable year of each of enGene Holdings and enGene ending on October 31, 2024 and the taxable year of FEAC ending on March 13, 2024, pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1).

U.S. shareholders of enGene Holdings that received their enGene Holdings shares in exchange for FEAC shares may wish to consider filing a qualified electing fund election (a “QEF election”) with respect to each of FEAC, enGene Holdings and enGene. These QEF elections would be due (for shareholders that are calendar year taxpayers) as part of their 2024 tax year return but would cover the tax year ending October 31, 2024 for each of enGene Holdings and the tax year ending March 31, 2024 for FEAC.

U.S. shareholders of enGene Holdings that received their enGene Holdings shares in exchange for enGene shares may wish to consider filing a QEF election with respect to each of enGene Holdings and enGene. These QEF election would be due (for shareholders that are calendar year taxpayers) as part of their 2024 tax year return but would cover the year ending October 31, 2024 for each of enGene Holdings and enGene.

U.S. shareholders of enGene Holdings that became shareholders of enGene Holdings after October 31, 2023 that wish to file QEF elections may consider filing a QEF election with respect to each of enGene Holdings Inc. and enGene Inc with their 2024 tax return. These QEF

A U.S. shareholder who makes a QEF election with respect to a PFIC is required annually to include in the U.S. shareholder's income the U.S. shareholder's pro rata share of the ordinary earnings and net capital gains for the Company.

A U.S. shareholder makes a QEF election by completing and attaching IRS Form 8621 PFIC to the U.S. shareholder's 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 PFIC rules and the decision whether to file a QEF election with respect to one or more of the Companies.

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

— Detailed information about PFICs and the QEF election: <https://www.irs.gov/forms-pubs/about-form-8621>

— Instructions to complete IRS Form 8621: <https://www.irs.gov/instructions/i8621>

— IRS 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 THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF ENGINE HOLDINGS SHARES (AND THE PRIOR OWNERSHIP OF FEAC OR ENGINE SHARES) ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER U.S. FEDERAL, STATE OR LOCAL OR NON-U.S. LAW.

enGene Holdings Inc.
4868 Rue Levy, Suite 220 Saint-Laurent, QC, Canada H4R 2P1

PFIC Annual Information Statement

enGene Holdings Inc. (the “Company”) may be considered a passive foreign investment company (a “PFIC”) for U.S. federal income tax purposes for its tax year ending October 31, 2024. The following information is provided to allow a shareholder of the Company to make an election under Section 1295 of the U.S. Internal Revenue Code of 1986, as amended (the Code) to treat the Company as a qualified electing fund (a “QEF”) for U.S. federal income tax purposes. The QEF election is optional and can only be made by a shareholder. The Company is unable to make this election on behalf of a shareholder. 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 Annual Information Statement applies to the tax year of the Company beginning on November 1, 2023 and ending on October 1, 2024 (the “2024 Tax Year”).

2. Each shareholder of the Company has a pro-rata share of the ordinary earnings and net capital gain, as defined in Treasury Regulation Section 1.1293-1(a)(2), of the Company for the 2024 Tax Year as follows:

Ordinary Earnings: \$0.00

Net Capital Gain: \$0.00

3. The amount of cash and fair market value of other property distributed or deemed distributed by the Company to each shareholder during the 2024 Tax Year is as follows:

Cash: NONE

Fair Market Value of Property: NONE

4. The Company will permit each U.S. shareholder to inspect and copy its permanent books of account, records, and such other documents as may be maintained by the Company to establish that the ordinary earnings and net capital gain of the Company, as defined in Section 1293(e) of the U.S. Internal Revenue Code of 1986, as amended, are computed in accordance with U.S. income tax principles, and to verify these amounts and each U.S. shareholder’s pro rata shares thereof.

enGene Holdings Inc.

By: 

Name: Ryan Daws

Title: Chief Financial Officer

Date: March 25, 2025

Forbion European Acquisition Corp.
4868 Rue Levy, Suite 220 Saint-Laurent, QC, Canada H4R 2P1

PFIC Annual Information Statement

Forbion European Acquisition Corp. (the “Company”) may be considered a passive foreign investment company (a “PFIC”) for U.S. federal income tax purposes for its tax year ending with the dissolution of the Company on March 13, 2023. The following information is provided to allow a shareholder of the Company to make an election under Section 1295 of the U.S. Internal Revenue Code of 1986, as amended (the Code) to treat the Company as a qualified electing fund (a “QEF”) for U.S. federal income tax purposes. The QEF election is optional and can only be made by a shareholder. The Company is unable to make this election on behalf of a shareholder. 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.

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Net Capital Gain: \$0.00

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Forbion European Acquisition Corp.

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Ordinary Earnings: \$0.00
Net Capital Gain: \$0.00

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Cash: NONE
Fair Market Value of Property: NONE

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