

YORKVILLE ACQUISITION CORP.

EIN: 98-1850073

1012 Springfield Avenue, Mountainside, New Jersey 07092

PFIC Annual Information Statement

For the Tax Year Beginning March 3, 2025 (Inception) and Ending December 31, 2025

Yorkville Acquisition Corp. (the "Company") is a passive foreign investment company (a "PFIC") as defined under Section 1297(a) of the Internal Revenue Code of 1986, as amended (the "Code"), for the taxable year ending December 31, 2025. The following information is provided to U.S. shareholders of the Company to assist in the preparation of IRS Form 8621. If a U.S. shareholder has elected to treat the Company as a "qualified electing fund" ("QEF") under IRC § 1295, such shareholder must report and include in income their pro rata share of the Company's ordinary earnings and net capital gain.

1. This PFIC Annual Information Statement applies to the taxable year of Yorkville Acquisition Corp. beginning on March 3, 2025 (Inception) and ending on December 31, 2025 (the "2025 Tax Year").
2. The below amounts represent the pro rata ordinary earnings¹ and net capital gain of Yorkville Acquisition Corp. (as defined in IRC § 1293(e) of the Code) attributable to each outstanding share during the 2025 Tax Year.

Share Class	Ordinary Earnings per Share (USD)	Net Capital Gain per Share (USD)
Class A ordinary shares	\$0.0433374027	-
Total ordinary shares outstanding as of December 31, 2025:	17,250,000	

To determine your pro rata share of the Company's ordinary earnings and net capital gain for the 2025 Tax Year, multiply the per share amounts above by the number of shares you held during the period. Because the Company's first tax year is a short period beginning March 3, 2025 (inception), shareholders who held shares for only part of the year should calculate their pro rata share based on the number of days held relative to the 304-day tax year.

As of December 31, 2025, the total value of the Class A ordinary shares subject to possible redemption held in the Trust Account was approximately \$176,338,275, or \$10.22 per share. To calculate your pro rata share of the total value, multiply \$10.22 by the number of Class A ordinary shares you held on December 31, 2025.

3. The amount of cash and fair market value of other property distributed, or deemed distributed, per share by the Company during the 2025 Tax Year is as follows:

The Company did not make any cash distributions or dividends to shareholders during the taxable year ended December 31, 2025. Accordingly, no amounts are reportable under this section.
4. Yorkville Acquisition Corp. will permit U.S. shareholders 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 IRC § 1293(e) of the Code, are computed in accordance with U.S. income tax principles, and to verify these amounts and the shareholders' pro rata shares thereof.

¹ The term "ordinary earnings" means the excess of the earnings and profits of the PFIC for the taxable year over its net capital gain for the same taxable year (IRC § 1293(e)). Ordinary earnings for the 2025 Tax Year have been computed in accordance with U.S. federal income tax principles, including the capitalization and amortization of startup costs under IRC § 195 and organizational expenditures under IRC § 709.

We recommend that you consult a tax advisor concerning the overall tax consequences of your ownership of shares in Yorkville Acquisition Corp. and your respective U.S. tax reporting requirements.

Yorkville Acquisition Corp.

By: _____

Name:

Title:

Date: