

**E. Dilution**

Not applicable.

**F. Expenses of the Issue**

Not applicable.

**ITEM 10. ADDITIONAL INFORMATION**

**A. Share Capital**

Not applicable.

**B. Memorandum and Articles of Association**

The information set forth under the heading “Additional Information—Directors’ Report—Articles of Association” on page 228 of AstraZeneca’s “Annual Report and Form 20-F Information 2023” included as exhibit 15.1 to this Form 20-F dated February 20, 2024 is incorporated by reference. Please also see the information above in the first paragraph under the heading Item 4—“Information on the Company—History and Development of the Company”.

**C. Material Contracts**

Not applicable.

**D. Exchange Controls**

The information set forth under the headings “Additional Information—Shareholder information—Exchange controls and other limitations affecting security holders” on page 226 of AstraZeneca’s “Annual Report and Form 20-F Information 2023” included as exhibit 15.1 to this Form 20-F dated February 20, 2024 is incorporated by reference.

**E. Taxation**

*Taxation for US persons*

The following statements are intended only as a general guide to certain material UK and US federal income tax consequences of ownership of Ordinary Shares or ADRs held as capital assets by the US holders described below. This summary is based on current UK and US federal income tax law, the current US/UK double taxation convention and what is understood to be the current practice of HMRC and the US Internal Revenue Service as at the date of this Form 20-F dated February 20, 2024, each of which may change, possibly with retroactive effect. This summary does not describe all of the tax consequences that may be relevant in light of the US holders’ particular circumstances (including the US Medicare contribution tax or the US alternative minimum tax) and tax consequences applicable to US holders subject to special rules. US holders and any holders who may be subject to tax in the US or the UK are urged to consult their tax advisers regarding the UK and US federal income tax consequences of the ownership and disposition of Ordinary Shares or ADRs in their particular circumstances.

This summary is based in part on representations of the depositary for ADRs and assumes that each obligation in the deposit agreement among the Company and the depositary and the holders from time to time of ADRs and any related agreements will be performed in accordance with its terms. For the purposes of this summary, the term ‘US holder’ means a beneficial owner of Ordinary Shares or ADRs that is, for US federal income tax purposes, an individual, a corporation or an estate or trust that, in each case, is treated as a US person.

For US federal income tax purposes, a holder of ADRs generally will be treated as the owner of the underlying Ordinary Shares. Accordingly, deposits or withdrawals of Ordinary Shares for ADRs will not be subject to US federal income tax.

*UK and US income taxation of dividends*

The Company is not required to withhold UK tax when paying a dividend. Liability to tax on receipt of dividends will depend upon the individual circumstances of a US holder. A US holder that is resident outside the UK for UK tax purposes will not generally be subject to UK tax on dividend income received, but should consult their own tax adviser.

For US federal income tax purposes, distributions paid by the Company to a US holder are generally included in gross income as foreign source ordinary dividend income when actually or constructively received. For any dividend paid in a foreign currency, the amount of the dividend will, in the case of ADRs, be the US dollar value of the foreign currency payment received by the depositary determined at the spot rate of the relevant foreign currency on the date the dividend is received by the depositary (or, in the case of Ordinary Shares, the US dollar value of the foreign currency payment received by the US holders, determined at the spot rate of the relevant foreign currency on the date the dividend is received by the US holders, regardless of whether the dividend is converted into US dollars). Dividends will not be eligible for the dividends received deduction generally available to US corporations.

If the dividend is converted into US dollars on the date of receipt, US holders of Ordinary Shares generally should not be required to recognise foreign currency gains or losses in respect of the dividend income. They may have foreign currency gain or loss (which would be US source and taxable at the rates applicable to ordinary income) if the amount of such dividend is converted into US dollars after the date of its receipt.

Subject to applicable limitations, dividends received by certain non-corporate US holders of Ordinary Shares or ADRs may be taxable at favourable US federal income tax rates. US holders should consult their own tax advisers to determine whether they are subject to any special rules which may limit their ability to be taxed at these favourable rates.

#### *Taxation on capital gains*

US holders that are individuals or companies who are not resident in the UK for tax purposes are generally not liable for UK tax on capital gains made on the disposal of their Ordinary Shares or ADRs, unless such Ordinary Shares or ADRs are used, held or acquired in connection with a trade, profession or vocation carried on in the UK through a branch or agency or other permanent establishment. US holders should consult their own tax advisers about the treatment of capital gains in the UK.

For US federal income tax purposes, a US holder will generally recognise US source capital gain or loss on the sale or exchange of Ordinary Shares or ADRs in an amount equal to the difference between the US dollar amount realised and such holder's US dollar tax basis in the Ordinary Shares or ADRs. US holders should consult their own tax advisers about the treatment of capital gains, which may be taxed at lower rates than ordinary income for non-corporate US holders, and capital losses, the deductibility of which may be subject to limitations.

#### *Passive Foreign Investment Company (PFIC) rules*

We believe that we were not a PFIC for US federal income tax purposes for the year ended 31 December 2023. However, since PFIC status depends on the composition of our income and assets, and the market value of our assets, from time to time, there can be no assurance that we will not be considered a PFIC for any taxable year. If we were treated as a PFIC, certain adverse tax consequences could apply to US holders.

#### *Information reporting and backup withholding*

Payments of dividends and sales proceeds that are made within the US or through certain US-related financial intermediaries may be subject to information reporting and backup withholding, unless the US holder is an exempt recipient or, in the case of backup withholding, the US holder provides its taxpayer identification number and certifies that it is not subject to backup withholding. The amount of any backup withholding from a payment to a US holder will be allowed as a credit against the holder's US federal income tax liability and may entitle the holder to a refund, provided that the required information is timely supplied to the US Internal Revenue Service.

Certain US holders who are individuals (or certain specified entities) may be required to report information relating to securities issued by non-US persons (or foreign accounts through which the securities are held), subject to certain exceptions (including an exception for securities held in accounts maintained by US financial institutions). US holders should consult their tax advisers regarding their reporting obligations.

#### *UK inheritance tax*

Ordinary Shares or ADRs held by an individual who is domiciled in the US for the purposes of the United States - United Kingdom Double Taxation Convention relating to taxes on estates of deceased persons and on gifts (the Estate Tax Convention), and who is not for such purposes a national of the UK, will generally not be subject to UK inheritance tax on the individual's death or on a lifetime transfer of the Ordinary Shares or ADRs, provided that any applicable US federal gift or estate tax liability is paid, except in certain cases where the Ordinary Shares or ADRs: (i) are comprised in a settlement (unless, at the time of the settlement, the settlor was domiciled in the US and not a national of the UK); (ii) are part of the business property of a UK permanent establishment of an enterprise; or (iii) pertain to a UK fixed base of an individual used for the performance of independent personal

services. In the exceptional case where the Ordinary Shares or ADRs are subject to both UK inheritance tax and US federal gift or estate tax, the Estate Tax Convention generally provides for double taxation to be relieved by means of credit relief.

#### *UK stamp duty reserve tax and stamp duty*

Under current UK law a charge to UK stamp duty or UK stamp duty reserve tax (SDRT) may arise on the deposit of Ordinary Shares in connection with the creation of ADRs. Under these rules, the rate of UK stamp duty or SDRT is 1.5% applied, in each case, to the issue price when the Ordinary Shares are issued, the amount or value of the consideration or, in some circumstances, the value of the Ordinary Shares. Following certain EU litigation, HMRC accepted that they would no longer seek to apply the 1.5% charge to the issue (or, where it is integral to the raising of new capital, the transfer) of shares (such as the Ordinary Shares) into a depositary receipt system (such as the ADR arrangement). UK legislation enacted on 29 June 2023, in the form of the Retained EU Law (Revocation and Reform) Act 2023, created some uncertainty as to the status of the 1.5% charge from 1 January 2024. The Finance Bill 2023-4, which is expected to be enacted in early 2024, makes provision to ensure it continues to be the case, notwithstanding the effect of the Retained EU Law (Revocation and Reform) Act 2023, that UK stamp duty or SDRT of 1.5% is not payable in relation to issues of securities into depositary receipt systems, and transfers of securities into a depositary receipt system, where such transfer is integral to the raising of new capital by the company concerned. These measures will have provisional effect from 1 January 2024. The Finance Bill 2023-4, if enacted, will give permanent legislative effect to the proposed measures, which will otherwise cease to have effect. Therefore, there is some remaining uncertainty as to the status of the 1.5% charge in the period between 1 January 2024 and enactment of the Finance Bill 2023-4.

Transfers of Ordinary Shares into CREST will generally not be subject to UK stamp duty or SDRT, unless such a transfer is made (or deemed to be made) for a consideration in money or money's worth, in which case a liability to SDRT will arise, usually at the rate of 0.5% of the value of the consideration.

A transfer of, or an unconditional agreement to transfer, Ordinary Shares (whether within or outside CREST) will generally be subject to UK stamp duty and/or SDRT at 0.5% of the amount or value of any consideration (in the case of stamp duty, this will be rounded up to the nearest £5). Where both UK stamp duty and SDRT apply, then any SDRT charge may be cancelled if within six years of the date of the agreement becoming unconditional an instrument of transfer is executed pursuant to the agreement, and stamp duty is paid on that instrument. The purchaser would usually pay any UK stamp duty or SDRT that is due. No UK stamp duty will be payable on the transfer of existing ADRs, provided that there is no written instrument of transfer, and no SDRT should be payable on an unconditional agreement to transfer existing ADRs.

#### **F. Dividends and Paying Agents**

Not applicable.

#### **G. Statement by Experts**

Not applicable.

#### **H. Documents on Display**

The Company's Articles of Association and other documents concerning the Company which are referred to in this Form 20-F dated February 20, 2024, may be inspected at the Company's registered office at 1 Francis Crick Avenue, Cambridge Biomedical Campus, Cambridge CB2 0AA, UK.

#### **I. Subsidiary Information**

Not applicable.

#### **J. Annual Report to Security Holders**

The Company intends to submit any annual report provided to security holders in electronic format as an exhibit to a current report on Form 6-K.