

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Kiniksa Pharmaceuticals, Ltd.		2 Issuer's employer identification number (EIN) 98-1327726	
3 Name of contact for additional information Michael Megna	4 Telephone No. of contact 339-970-9404	5 Email address of contact mmegna@kiniksa.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 100 Hayden Avenue		7 City, town, or post office, state, and ZIP code of contact Lexington, MA 02421	
8 Date of action 6/27/2024		9 Classification and description See attached	
10 CUSIP number G5269C101	11 Serial number(s)	12 Ticker symbol KNSA	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 attached

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 attached

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 attached

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 attached

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attached

Multiple horizontal lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached

Multiple horizontal lines for providing any other necessary information for 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 ▶ 7/22/2024

Print your name ▶ **Michael R. Megna** Title ▶ **GVP, Finance & Chief Accounting Officer**

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.

Kiniksa Pharmaceuticals, Ltd.

Attachment to Form 8937, Report of Organizational Action Affecting Basis of Securities Section 368(a)(1)(F) Reorganization of Kiniksa Pharmaceuticals, Ltd.

Disclaimer: The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to consider any shareholder's specific circumstances. Shareholders are urged to consult their own tax advisors regarding the U.S. tax consequences of the transaction described herein and the impact to tax basis resulting from the transaction.

Form 8937, Part II, Line 14

On June 27, 2024, Kiniksa Pharmaceuticals, Ltd. ("Kiniksa Ltd") conducted a share exchange pursuant to which each of its outstanding shareholders were entitled to receive new shares of a newly-created UK entity, Kiniksa Pharmaceuticals International, plc ("Kiniksa plc") on a one-for-one basis (the "Share Exchange"). The newly issued shares of Kiniksa plc have substantially the same rights as Kiniksa Ltd shares. Following the Share Exchange, Kiniksa Ltd transferred all of its right, title and interests in its assets and assigned/novated all of its liabilities to Kiniksa plc (the "Asset & Liability Transfer") and subsequently liquidated for US tax purposes by filing a US federal tax election to be treated as a foreign disregarded entity (the "US Tax Election" taken together with the Share Exchange and the Asset & Liability Transfer, the "Parent Reorganization"). Kiniksa plc shares are registered under the same ticker symbol (KNSA) as Kiniksa Ltd shares prior to the Share Exchange. The effect of the transaction was to change the country of incorporation of the Kiniksa group's parent company from Bermuda to the United Kingdom.

Form 8937, Part II, Line 15

The Parent Reorganization is intended to qualify as a tax-free reorganization within the meaning of section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended.

With respect to the holders of Kiniksa Ltd shares, for U.S. federal income tax purposes, the aggregate tax basis of the Kiniksa plc shares received by each holder is equal to the aggregate tax basis of such holder in Kiniksa Ltd shares immediately prior to the Parent Reorganization.

The holding period for the shares of Kiniksa plc received should include the holding period for the Kiniksa Ltd shares surrendered in the Parent Reorganization.

Holders should consult their own tax advisors regarding the tax consequences of the Parent Reorganization.

Form 8937, Part II, Line 16

As the Parent Reorganization was effected on a one-for-one basis, a holder's basis in each Kiniksa plc share received in the Parent Reorganization is the same as the basis in each Kiniksa Ltd share held immediately before the Parent Reorganization. As such, there was no change in basis.

Holders should consult their own tax advisors regarding the tax consequences of the Parent Reorganization.

Form 8937, Part II, Line 17

Sections 354(a)(1), 358(a)(1), 368(a)(1)(F), and 1223(1).

Form 8937, Part II, Line 18

The Parent Reorganization should not result in a recognizable loss to the holders of Kiniksa Ltd shares.

Holders should consult their own tax advisors regarding the tax consequences of the Parent Reorganization.

Form 8937, Part II, Line 19

N/A