

**PFIC ANNUAL INFORMATION STATEMENT**

**KINIKSA PHARMACEUTICALS, LTD**

**EIN: 98-1327726**

This PFIC annual information statement is provided by Kiniksa Pharmaceuticals, Ltd. ("Kiniksa Ltd."), a foreign corporation organized under the laws of Bermuda. Kiniksa Ltd. believes that it is a Passive Foreign Investment Company (PFIC) for the tax period ending December 31, 2018 for U.S. tax purposes. If an election has been made to treat this PFIC as a Qualified Electing Fund (QEF) by filing Form 8621, the following information is relevant:

(1) This information statement applies to the taxable year of Kiniksa Ltd. beginning on January 01, 2018 and ending on December 31, 2018 (the "Taxable Year").

(2) For the Taxable Year, Kiniksa Ltd.'s ordinary earnings and net capital gain were as follows:

Ordinary Earnings:	None
Net Capital Gain:	None

*This information is provided to enable you to calculate your pro rata shares of Kiniksa Ltd.'s ordinary earnings and net capital gain for the Taxable Year.*

(3) The amounts of cash and fair market value of other property distributed or deemed distributed by Kiniksa Ltd. to the shareholders during the Taxable Year were:

Cash Distributions:	None
Property Distributions:	None

*This information is provided to enable you to calculate your pro rata amounts of cash and fair market value of other property distributed or deemed distributed by Kiniksa Ltd during the Taxable Year.*

(4) Kiniksa Ltd. will permit shareholders to inspect its permanent books of account, records and such other documents as may be maintained by Kiniksa Ltd. that are necessary to establish that the PFIC's ordinary earnings and capital gains, as defined in Section 1293(e) of the Internal Revenue Code, are computed in accordance with U.S. income tax principles, and to verify these amounts and the shareholder's pro rata share thereof.

Kiniksa Pharmaceuticals, Ltd.  
Clarendon House, 2 Church Street  
Hamilton, HM 11, Bermuda

By: Chris Heberlig

Date: February 19, 2019

Title: Chief Financial Officer

THE INFORMATION INCLUDED IN THIS LETTER DOES NOT CONSTITUTE TAX ADVICE. THE U.S. TAX LAWS REGARDING PFICS ARE EXTREMELY COMPLEX AND SHAREHOLDERS ARE ADVISED TO CONSULT WITH THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF UNITS ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW AS WELL AS TO DETERMINE APPROPRIATE REPORTING OBLIGATIONS.