

## Bit Digital, Inc.

### PFIC ANNUAL INFORMATION STATEMENT

Bit Digital, Inc. (the "Company") and certain of its subsidiaries ("PFIC subsidiaries") meets the Internal Revenue Code definition of a passive foreign investment company ("PFIC") for the taxable year ended December 31, 2025. Therefore, the Company is hereby making available its PFIC Annual Information Statement for the Company for its taxable year ending December 31, 2025, pursuant to Treasury Regulation §1.1295-1(g)(1) in order to assist U.S. shareholders in making a Qualified Electing Fund ("QEF") election and in completing IRS Form 8621.

For PFIC purposes, a U.S. shareholder is defined as a "United States person" who directly or indirectly owns stock in a foreign corporation that meets the PFIC income or asset tests.

A U.S. Person, as defined by the Internal Revenue Service, includes:

- Citizens of the United States (including minors);
- Resident aliens (green card holders or those meeting the "substantial presence test");
- Domestic partnerships organized in the U.S.;
- Domestic corporations created or organized in the U.S.;
- Domestic estates or trusts (if a U.S. court has primary supervision and a U.S. person has authority to control all substantial decisions)

THIS STATEMENT IS PROVIDED FOR SHAREHOLDERS WHO ARE UNITED STATES PERSONS FOR THE PURPOSES OF THE U.S. INTERNAL REVENUE CODE. IT IS NOT RELEVANT TO OTHER SHAREHOLDERS.

a. Tax year of the Company which the information statement applies:

January 1, 2025 through December 31, 2025

b. The Company and each of its PFIC subsidiaries report the following amounts, expressed in U.S. dollars and determined in accordance with U.S. federal income tax principles:

#### Bit Digital, Inc.

- Ordinary Earnings per Share per Day: \$0.0000000000
- Net Capital Gain per Share per Day: \$0.0000000000

#### PFIC Subsidiary: Bit Digital Singapore Pte. Ltd.

- Ordinary Earnings per Share per Day: \$0.0000267881
- Net Capital Gain per Share per Day: \$0.0000555272

#### PFIC Subsidiary: Bit Digital Strategies Limited

- Ordinary Earnings per Share per Day: \$0.0000000000
- Net Capital Gain per Share per Day: \$0.0000000000

# BIT DIGITAL

N A S D A Q : B T B T

A U.S. shareholder that elects to treat the Company as a QEF should compute its pro rata share of ordinary earnings and net capital gain of the Company and each of its PFIC subsidiaries as follows:

- Multiply the number of shares held by
- the number of days such shares were held during the taxable year, and
- the applicable per-share, per-day amounts set forth above.

c. The amount of cash and fair value of other property distributed or deemed distributed to you during the tax year with respect to the Company is:

- Distribution: None

d. The Company will permit you to inspect and copy their permanent books of account, records, and such other documents as may be maintained by them that are necessary to establish that its ordinary earnings and net capital gain are computed in accordance with U.S. income tax principles, and to verify these amounts and your pro rata shares thereof.

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

- Detailed information about PFICs and the QEF election: <https://www.irs.gov/instructions/i8621>
- Instructions to complete Form 8621: <https://www.irs.gov/pub/irs-pdf/i8621.pdf>
- 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 THE COMPANY'S SHARES ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.**

Signed,

*Erke Huang*

Name: Erke Huang

Title: Chief Financial Officer

Date: March 27<sup>th</sup>, 2026