

Oyster Enterprises II Acquisition Corp
PFIC Annual Information Statement
For the Year Ended December 31, 2025

This PFIC Annual Information Statement is provided pursuant to Treasury Regulation §1.1295-1(g) to enable shareholders of **Oyster Enterprises II Acquisition Corp** (the “Company”) to make and maintain a Qualified Electing Fund (“QEF”) election. The jurisdiction of incorporation is the **Cayman Islands**. The **EIN is 61-2218657**. The Company’s address is **801 Brickell Avenue, 8th Floor, Miami, Florida 33131**.

1. The information in this Statement applies to the taxable year of the Company commencing on January 1, 2025 and ending on December 31, 2025. All amounts are stated in U.S. dollars.
2. The following table summarizes the per-share, per-day amounts of ordinary earnings and net capital gains attributable to Class A Redeemable Shares, Class A Non-Redeemable Shares and Class B Shares for the period beginning January 1, 2025 and ending December 31, 2025, computed in accordance with U.S. federal income tax principles under IRC Section 1293:

Share Class	Ordinary Earnings Per Share Per Day	Net Capital Gains Per Share Per Day
Class A Redeemable Shares	0.0006291050	0.0000000000
Class A Non-Redeemable Shares	0.0000000000	0.0000000000
Class B Shares	0.0000000000	0.0000000000

To determine your pro-rata share of ordinary earnings and net capital gains attributable to your shares, multiply the applicable per-day, per-share amounts by the number of shares you held and the number of days such shares were held during the period specified in paragraph (1). If your ownership changed during the year, multiple calculations will be required.

3. The amount of cash and the fair market value of other property distributed or deemed distributed by the Company per share during the Company’s 2025 taxable year is as follows:

Share Class	Cash Distributed Per Share	FMV of Property Distributed Per Share
Class A Redeemable Shares	0.0000000000	0.0000000000
Class A Non-Redeemable Shares	0.0000000000	0.0000000000
Class B Shares	0.0000000000	0.0000000000

4. Upon reasonable notice, the Company will permit shareholders to inspect and copy its permanent books of account, records, and other documents maintained by the Company that are necessary to establish its ordinary earnings and net capital gains and to verify the amounts set forth herein and the shareholder’s pro-rata share thereof.

By: **Harley Rollins**
Title: **Chief Financial Officer**
Date: **February 5, 2026**