

PFIC Annual Information Statement

This information statement applies to BeiGene Ltd., a foreign corporation organized under the laws of the Cayman Islands. BeiGene Ltd. believes that it is a Passive Foreign Investment Company (PFIC) for the tax period ending December 31, 2016 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. The taxable year of BeiGene Ltd. began on January 1, 2016 and ended on December 31, 2016 (the "Taxable Year").
2. Outstanding number of American Depository Shares on December 31, 2016: 39,779,508.
3. During the Taxable Year, the Company's per-share, per-day ordinary earnings and net capital gain were:
 - Ordinary Income: NONE
 - Net Capital Gains: NONE
4. Cash and fair market value of other property distributed or deemed distributed per-share, per-day by the Company for the Taxable Year:
 - Cash Distributions: NONE
 - Property Distributions: NONE

The Company will permit shareholders who are United States persons to inspect and copy its permanent books of account, records, and such other documents as may be maintained by the Company that are necessary to establish that the Company's ordinary earnings and net capital gain, as provided 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.

BeiGene Ltd.



By: Howard Liang

Title: Chief Financial Officer

Date: March 22, 2017

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.