SparkLabs GROUP | SPARK I ACQUISITION CORPORATION

IMPORTANT TAX NOTICE

June 23, 2026

Attention: U.S. Shareholders of Spark I Acquisition Corporation

Re: 2023 PFIC Status

This statement is for shareholders of Spark I Acquisition Corporation (the "Company") who are United States persons for purposes of the U.S. Internal Revenue Code. It is not relevant to other shareholders. The Company may meet the Internal Revenue Code definition of a passive foreign investment company ("PFIC") for its taxable year ended December 31, 2023. Accordingly, the Company is hereby making available a PFIC Annual Information Statement for Spark I Acquisition Corporation for its taxable year ended December 31, 2023 pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1).

The PFIC Annual Information Statement contains information to enable you, should you choose, based on the advice of your tax advisor and in light of your personal tax circumstances, to elect to treat Spark I Acquisition Corporation as a Qualified Electing Fund ("QEF"). The QEF election is made by completing and attaching Form 8621 to your federal income tax return filed by the due date of the return, including extensions.

U.S. shareholders are advised to consult with their tax advisors with respect to this PFIC Annual Information Statement. You can also find information on U.S. tax rules applicable to investments in PFICs on the IRS website, www.irs.gov, by searching "Form 8621 Instructions".

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 SPARK I ACQUISITION CORPORATION ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.

SPARK I ACQUISITION CORPORATION

PFIC Annual Information Statement

Spark I Acquisition Corporation (the "Company") may be considered a "passive foreign investment company" ("PFIC") for U.S. federal income tax purposes. The following information is provided to allow a shareholder of the Company (a "Shareholder") to make an election under Section 1295 of the Internal Revenue Code to treat the Company as a Qualified Electing Fund ("QEF Election") for U.S. federal income tax purposes.

The QEF Election is optional and can only be made by the Shareholder. The Company is unable to make this election on behalf of the Shareholder. Please note that a QEF Election may not be recognized for state income tax purposes in some states. The PFIC rules are complex. Please consult with your personal tax advisor to determine whether or not it is advisable for you to make a QEF Election with respect to your investment in the Company.

- This statement applies to the tax period of the Company beginning on January 1, 2023 and ending on December 31, 2023.

- The per share, per day amounts of ordinary earnings and net capital gains for each class of the Company's shares for the tax period beginning on January 1, 2023 and ending on December 31, 2023 are provided in the table below. We recommend that all U.S. taxpayers consult a tax advisor concerning the overall tax consequences of their ownership in the Company and their U.S. tax reporting requirements.

Company Name	Ticker / Class	Ordinary Earnings (US$)	Net Capital Gains (US$)
Spark I Acquisition Corporation	SPKL – Class A	0.00042646	None
Spark I Acquisition Corporation	Class B	0.00042646	None

- The amount of cash and fair market value of other property distributed or deemed distributed by the Company to the Shareholder during the tax period beginning on January 1, 2023 and ending on December 31, 2023 is as follows:

Cash: None

Fair Market Value of Property: None

- The Company will, upon receipt of a request, permit the Shareholder to inspect and copy the Company's permanent books of account, records, and such other documents as may be maintained by the Company that are necessary to establish that the PFIC 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.

SPARK I ACQUISITION CORPORATION

June 23, 2026

By

Name : James Rhee

Title : Chief Executive Officer

The following additional information is supplied to enable the Shareholder to complete IRS Form 8621:

Name of the PFIC: Spark I Acquisition Corporation

Address of the PFIC: 3790 El Camino Real, Unit #570, Palo Alto, CA 94306

Taxpayer Identification Number: 87-1738866

Country of Incorporation: Cayman Islands

Date of Incorporation: July 21, 2021