

IMPORTANT TAX NOTICE

March 9, 2026

Attention: U.S. Shareholders of ALPHA TAU MEDICAL LTD.

Re: 2025 PFIC Status

This statement is provided for shareholders who are United States persons for purposes of the U.S. Internal Revenue Code. It is not relevant to other shareholders.

Alpha Tau Medical Ltd. meets the Internal Revenue Code definition of a passive foreign investment company ("PFIC") for the taxable year ended December 31, 2025. The Company is hereby making available PFIC Annual Information Statements for the Company for their taxable year ending December 31, 2025 pursuant to the requirements of Treasury Regulation Section 1.1295-1(j) (1).

The PFIC Annual Information Statements contain information to enable you, should you choose, to elect to treat the Company as a Qualified Electing Fund ("QEF").

A U.S. shareholder, who makes a QEF election for the Company, is required annually to include in his or her income, or his or her pro rata share, of the ordinary earnings and net capital gains for the Company. The QEF election is made by completing and attaching Form 8621 for each PFIC 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 the 2025 PFIC Annual Information Statement. 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 MOTIVE CAPITAL CORP. ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.

