

**Elections Under Section 338 for
 Corporations Making Qualified Stock Purchases**

See separate instructions.
 Information about Form 8023 and its separate instructions is at www.irs.gov/Form8023.

Section A-1—Purchasing Corporation

Check if Purchasing Corporation is a foreign entity

1a Name of purchasing corporation			1b Employer identification number
Lyra Bidco Limited			
Street	City	1c Tax year ending (MM/DD/YYYY)	
40 Berkely Square	London	04/30/2025	
State	ZIP	Country	1d State or country of incorporation
	W1J 5AL	United Kingdom	United Kingdom

Section A-2—Common Parent of the Purchasing Corporation

Check if Common Parent of the Purchasing Corporation is a foreign entity

2a Name of common parent of purchasing corporation			2b Employer identification number
N/A			
Street	City	2c Tax year ending (MM/DD/YYYY)	
N/A	N/A		
State	ZIP	Country	2d State or country of incorporation
N/A	N/A	N/A	N/A

Section B—Target Corporation

Check if Target Corporation is a foreign entity

3a Name of target corporation			3b Employer identification number
Hippgnosis Songs Fund Limited			98-1808645
Street	City	3c Tax year ending (MM/DD/YYYY)	
PO Box 286, Floor 2, Trafalgar Court, Les Banques	St. Peter Port	03/31/2025	
State	ZIP	Country	3d State or country of incorporation
	Gy1 4Ly	Guernsey	Guernsey

**Section C—Common Parent of Selling Consolidated Group, Selling Affiliate,
 S Corporation Shareholder, or U.S. Shareholder**

Complete only for a section 338(h)(10) election or if target was a member of a consolidated group or a controlled foreign corporation (CFC) or had been a CFC within the preceding 5 years.

Check if Common Parent of Selling Consolidated Group, Selling Affiliate, S Corporation Shareholder, or U.S. Shareholder is a foreign entity

4a Name of common parent of the selling consolidated group, selling affiliate, U.S. shareholder(s) of foreign target corporation, or S corporation shareholder(s)			4b Identifying number(s)
Street	City		
State	ZIP	Country	4c Tax year ending (MM/DD/YYYY)

Section D—General Information

5a Acquisition date (MM/DD/YYYY)	5b What percentage of target corporation stock was purchased:
07/29/2024	(i) During the 12-month acquisition period? <u>100</u> %
	(ii) On the acquisition date? <u>100</u> %




Section E—Elections Under Section 338

- 6 Check here to make a section 338(h)(10) election for the target corporation listed in Section B
- 7 Check here to make a section 338 election (other than a section 338(h)(10) election) for the target corporation listed in Section B
- 8 If the box on line 7 is checked for the target corporation listed in Section B, check here to make a gain recognition election for that corporation. See instructions
- 9 Check here if this form is filed to make a section 338 election for any target corporation in addition to the one listed in Section B

Purchasing Corporation(s) Signature(s)

Under penalties of perjury, I state and declare that I am authorized to make the election(s) on lines 6, 7, 8, and 9 on behalf of the purchasing corporation(s).

 | 01-30-2025 | DIRECTOR
 Signature of authorized person for purchasing corporation(s) Date Title

Consolidated Selling Group or Selling Affiliate Signature (Section 338(h)(10) Election)

Under penalties of perjury, I state and declare that I am authorized to make the section 338(h)(10) election on line 6 on behalf of the common parent of the selling consolidated group or on behalf of the selling affiliate.

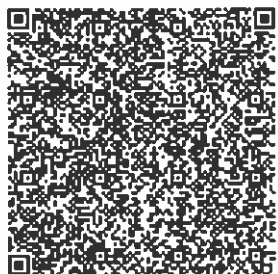
_____|_____|_____
 Signature of authorized person for the common parent or selling affiliate Date Title

S Corporation Shareholder(s) Signature(s) (Section 338(h)(10) Election)

Under penalties of perjury, I state and declare that I am a shareholder of the S corporation target or that I am authorized to make the section 338(h)(10) election on line 6 on behalf of that shareholder. If more than one shareholder, attach a schedule with other signatures.

_____|_____|_____
 Signature of S corporation shareholder Date Title





Barcode 1



Barcode 2



Barcode 3



Barcode 4



Barcode 5

