

## Update on Non-GAAP Reporting.

In order to align with views expressed by members of the staff of the U.S. Securities and Exchange Commission (the “Staff”) during a recent consultation between companies in Merck & Co., Inc.’s (“Merck” or the “Company”) pharmaceutical industry peer group and the Staff, the Company is changing the treatment of certain items for purposes of its non-GAAP reporting. Historically, Merck’s non-GAAP results excluded expenses for upfront and milestone payments related to collaborations and licensing agreements, as well as charges related to pre-approval assets obtained in transactions accounted for as asset acquisitions, to the extent the charges were considered by the Company to be significant to the results of a particular period (as well as any related adjustments recorded in a subsequent period). Beginning in 2022, Merck’s non-GAAP results will no longer exclude charges related to these items. This change will not affect the Company’s non-GAAP results to be reported for the first quarter of 2022, nor does it affect previously reported first quarter 2021 non-GAAP results as the Company had no significant charges related to those items during those periods. The Company intends to provide recast 2020 and 2021 non-GAAP information in an upcoming Form 8-K filing.