

March 15, 2021

Attention: U.S. Shareholders of Artius Acquisition Corp

IMPORTANT TAX NOTICE

Re: 2020 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.

Artius Acquisition Corp (or “the Company”) meets the Internal Revenue Code definition of a passive foreign investment company (“PFIC”) for the taxable year ended December 31, 2020. The Company is hereby making available PFIC Annual Information Statements for Artius Acquisition Corp for their taxable years beginning on January 24, 2020 and ending on December 31, 2020 pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1).

The PFIC Annual Information Statements contain information to enable you, should you choose, to elect to treat Artius Acquisition Corp as a Qualified Electing Fund (“QEF”).

A U.S. shareholder who makes a QEF election for Artius Acquisition Corp 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 Artius Acquisition Corp. 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 2020 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 ARTIUS ACQUISITION CORP ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.

PFIC Annual Information Statement

Artius Acquisition Corp

- 1) This Information Statement applies to the taxable year of Artius Acquisition Corp beginning on January 24, 2020 and ending on December 31, 2020 (the “Taxable Year”).
- 2) Your pro rata share of Artius Acquisition Corp’s ordinary earnings for the Taxable Year can be determined as follows:
 - i) If you owned Artius Acquisition Corp’s shares for the entire IPO period from July 16, 2020 through December 31, 2020, you should multiply the number of shares by the “Ordinary Income Per Share” amount below.

	Total Ordinary Income	Ordinary Income Per Share
Founder Shares	US\$ 0.00	US\$ 0.000000
IPO Shares	US\$ 212,516	US\$ 0.002933
Private Placement Warrants	US\$ 0.00	US\$ 0.000000

- ii) If you did not own all of your Artius Acquisition Corp shares for the entire 168 day IPO period, your daily pro rata share of Artius Acquisition Corp’s ordinary earnings is:

	Daily Ordinary Income Pro Rata Share
Founder Shares (February 4 – December 31, 2020)	US\$ 0.000000
IPO Shares (July 16 – December 31, 2020)	US\$ 0.000017
Private Placement Warrants (July 16 – December 31, 2020)	US\$ 0.000000

U.S. shareholders are advised to consult with their tax advisors with respect to the calculation of their pro rata share of Artius Acquisition Corp’s ordinary earnings and net short term and long term capital gain for the Taxable Year.

- 3) The amount of cash and the fair market value of other property distributed or deemed distributed by Artius Acquisition Corp during the Taxable Year are as follows:

Cash:	US \$0.00
Fair Market Value of Property:	US \$0.00

- 4) The Summary of Annual Information of Artius Acquisition Corp is as follows:
- a) Description of each class of shares – **Ordinary share.**
 - b) Total number of shares outstanding at year-end:
 - i) Founder Shares: **18,112,500.**
 - ii) IPO Shares: **72,450,000** and
 - iii) Private Placement Warrants: **11,326,667.**
 - c) Total FMV of IPO shares at December 31, 2020 – **US\$ 10.63 per share.**
- 5) Any shareholders making a QEF election will be permitted by Artius Acquisition Corp to inspect and copy its permanent books of account, records, and such other documents as are maintained by Artius Acquisition Corp that are necessary to establish that Artius Acquisition Corp’s ordinary earnings and net capital gain, as provided in section 1293(e) of the U.S. Internal Revenue Code, are computed in accordance with U.S. income tax principles, and to verify these amounts and your pro rata share thereof.

Artius Acquisition Corp

Date: March 15, 2021

By: *Boon Sim*
Authorized Representative