

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attachment

Blank lined area for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ See attachment

Blank lined area for providing information on resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attachment

Blank lined area for providing other necessary information.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *Catherine Sukmonowski* Date ▶ 18 May 2020

Print your name ▶ Catherine Sukmonowski Title ▶ Company Secretary

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Information for Certain Shareholders

THE INFORMATION CONTAINED HEREIN DOES NOT CONSTITUTE TAX ADVICE AND DOES NOT PURPORT TO BE COMPLETE OR TO DESCRIBE THE CONSEQUENCES THAT MAY APPLY TO PARTICULAR CATEGORIES OF SHAREHOLDERS. SHAREHOLDERS SHOULD NOTE THAT NO RULING HAS BEEN (OR WILL BE) SOUGHT FROM THE U.S. INTERNAL REVENUE SERVICE WITH RESPECT TO THE ORGANIZATIONAL ACTION REPORTED HEREIN AND THE U.S. INTERNAL REVENUE SERVICE IS NOT BOUND BY THE INFORMATION SET FORTH HEREIN. THE EXAMPLE BELOW IS PROVIDED SOLELY FOR PURPOSES OF ILLUSTRATING THE EXPECTED QUANTITATIVE EFFECTS ON BASIS TO SHAREHOLDERS WHEN MAKING THEIR OWN DETERMINATIONS. SHAREHOLDERS ARE URGED TO CONSULT WITH THEIR OWN TAX ADVISORS AS TO THE SPECIFIC U.S. FEDERAL, STATE AND LOCAL, AND NON-U.S. TAX CONSEQUENCES OF THE ORGANIZATIONAL ACTION REPORTED HEREIN IN LIGHT OF THEIR PARTICULAR CIRCUMSTANCES AND THE EFFECT OF POSSIBLE CHANGES IN LAW THAT MIGHT AFFECT THE TAX CONSEQUENCES DESCRIBED ON THIS FORM AND ITS STATEMENTS.

IRS Form 8937 (Report of Organizational Actions Affecting Basis of Securities) is being made available by Aston Martin Lagonda Global Holdings plc (the *Company*) pursuant to Section 6045B(a) of the U.S. Internal Revenue Code of 1986, as amended (the *Code*), which requires certain issuers of securities to report certain organizational actions that affect the U.S. tax basis of those securities in the hands of shareholders who are U.S. persons and the quantitative effect on the basis of such securities of such organizational actions. The purpose of this disclosure is to assist shareholders of the Company's ordinary shares at the time of the Rights Issue (as defined below) (the *Existing Shares*) in determining the impact of the Rights Issue on the tax basis of their Existing Shares, the tax basis of the Nil Paid Rights (as defined below) received in the Rights Issue (as defined below), and the tax basis of the Company's new ordinary shares of £0.00904 each acquired upon exercise of the Nil Paid Rights (the *New Shares*).

The IRS Form 8937 and this attachment are available for download on the Company's website and will be available under <https://www.astonmartinlagonda.com/investors/rights-issue>.

Line 2. The Company does not have a US international taxpayer identification number. The Company is a company incorporated in England and Wales with registered number 11488166.

Line 14. Pursuant to a rights issue (the *Rights Issue*), the Company issued to registered holders of its Existing Shares at the close of business (London time) on March 30, 2020 transferable rights (the *Nil Paid Rights*) to subscribe and purchase New Shares at an issue price of 30 pence per New Share (the *Issue Price*). Nil Paid Rights were credited on April 1, 2020 and Provisional Allotment Letters were dispatched on March 31, 2020. The Nil Paid Rights were tradeable beginning on April 1, 2020. Each registered holder of Existing Shares was entitled to four Nil Paid Rights for each Existing Share. Each Nil Paid Right entitled a holder to subscribe for one New Share at the Issue Price.

Line 15. Because, on the first day of trading, the fair market value of the Nil Paid Rights was 15% or more than the fair market value of the Existing Shares with respect to which the Nil Paid Rights were issued, a US Holder (as defined in the combined prospectus and circular relating to the Company dated February 27, 2020) must allocate its adjusted tax basis in its Existing Shares between its Existing Shares and the Nil Paid Rights distributed in the Rights Issue in proportion to their relative fair market. Using the fair market value of Nil Paid Rights and Existing Shares as determined on the April 1, 2020, the first day of trading for the Nil Paid Rights and the Existing Shares (ex-Rights), US Holders should allocate, in the aggregate, 69.6% of their basis in their Existing Shares to their Nil Paid Rights and reduce their basis in their Existing Shares by an equal amount.

Line 16. The closing price of Existing Shares on April 1, 2020 was 104.9 pence. The closing price of Nil Paid Rights on April 1, 2020 was 60 pence. The product of the closing price of the Nil Paid Rights on April 1, 2020 (60 pence) and the exchange ratio (4:1 or 4) plus the closing price of the Existing Shares on April 1, 2020 (104.9 pence) is 344.9 pence which equals the combined fair market value of the Existing Shares and the Nil Paid Rights based on the closing prices on April 1, 2020. Based on these prices, each Nil Paid Right therefore represents 17.4% of the combined value of each Existing Share and the Nil Paid Rights received with respect to such Existing Share and the Nil Paid Rights received with respect to each Existing Share in aggregate represent 69.6% of the combined value of each Existing Share and the Nil Paid Rights received with respect to such Existing Share. Accordingly, US Holders of Nil Paid Rights should allocate, in the aggregate, 69.6% of their basis in their Existing Shares to the Nil Paid Rights.

Line 17. Code sections 305(a), 307(b), 1012; Treasury Regulations Sections 1.307-1(a) and 1.307-2.

Line 18. A US Holder will recognize a loss on the sale or other disposition of Nil Paid Rights to the extent such holder's tax basis in Nil Paid Rights exceeds the US dollar value of the amount realized from the sale or other disposition.

No authority directly addresses the treatment of a US Holder that allows Nil Paid Rights to expire without selling or exercising them and does not receive any proceeds from the sale of Nil Paid Rights that are not exercised on their behalf by the Underwriters. In such circumstances a

US Holder likely will not recognize any loss upon the expiration of Nil Paid Rights and any tax basis with respect to their Existing Shares should revert to those Existing Shares. Nevertheless, if Nil Paid Rights not taken up are sold by the Underwriters on behalf of a US Holder, it is possible that such US Holder may be entitled to recognize a loss equal to the tax basis in the Nil Paid Rights.

On the exercise of a Nil Paid Right, a US Holder will have a tax basis in the New Share received equal to the sum of the tax basis allocated to the Nil Paid Right (as described above) plus the US dollar value of the Issue Price on the settlement date.

Line 19. The Rights Issue occurred on April 1, 2020 and accordingly, US Holders should report any adjustment to the basis in their Existing Shares and Nil Paid Rights as occurring in the taxable year which includes that date.

US Holders are urged to consult their own tax advisors with respect to their own tax considerations arising from the Rights Issue in their particular circumstances.