## IMPORTANT TAX NOTICE

March 31, 2022

Attention: U.S. Shareholders of SVF Investment Corp. 3.

## Re: 2021 PFIC Status

This statement is provided for shareholders who are United States persons for purposes of the U.S. Internal Revenue Code of 1986, as amended (the "Internal Revenue Code"). It is not relevant to other shareholders.

SVF Investment Corp. 3 ("the Company") meets the Internal Revenue Code definition of a passive foreign investment company ("PFIC") for the taxable year ended March 31, 2021. The Company is hereby making available PFIC Annual Information Statements for its taxable year beginning on December 11, 2020, and ending on March 31, 2021, pursuant to the requirements of U.S. Department of the Treasury Regulation Section 1.1295-1(g)(1).

The PFIC Annual Information Statement contains 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 (i) 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 and (ii) complete and attach an Internal Revenue Service Form 8621 for the Company to such U.S. shareholder's U.S. 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 this PFIC Annual Information Statement.

Further information on PFIC rules is available on the internet at the Internal Revenue Service website, including the following pages:

- Instructions to complete Form 8621: <u>https://www.irs.gov/instructions/i8621</u>
- Instructions to complete Form 8621 (print version): <u>https://www.irs.gov/instructions/i8621.pdf</u>
- Form 8621: <u>https://www.irs.gov/pub/irs-pdf/f8621.pdf</u>

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 INTERESTS IN THE COMPANY ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE U.S. FEDERAL, STATE, OR LOCAL OR NON-U.S. LAW.

- 1) This information statement applies to the taxable year of SVF Investment Corp. 3 (the "Company") beginning on December 11, 2020, and ending on March 31, 2021.
- 2) The Shareholder's per-share, per-day information for the Company's taxable period specified in paragraph (1) is provided in the below chart. We recommend that all U.S. taxpayer shareholders consult a tax advisor concerning the overall tax consequences of their ownership in the Company and their U.S. tax reporting requirements.

Ordinary Earnings (per-share per-day)	Ordinary Class A Shares	NONE
	Ordinary Class B Shares	NONE
Net Capital Gains (per-share per-day)	Ordinary Class A Shares	NONE
	Ordinary Class B Shares	NONE

3) The amount of cash and the fair market value of other property distributed or deemed distributed by the Company during the taxable year are as follows:

Cash:	NONE
Fair Market Value of Property:	NONE

The Company will permit U.S. shareholders to inspect and copy its permanent books of account, records, and such 4) other documents as may be maintained by the Company to establish that the 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. federal income tax principles, and to verify these amounts and the shareholder's pro rata shares thereof.

## **SVF INVESTMENT CORP. 3**

By: Nant Cuil Company Director Date: 3/29/22