

ISSUER: LIV CAPITAL ACQUISITION CORP.  
PASSIVE FOREIGN INVESTMENT COMPANY (PFIC)  
ANNUAL INFORMATION STATEMENT  
FOR TAX YEAR ENDED DECEMBER 31, 2020


- (1) The information Statement applies to the taxable year of Issuer beginning on January 1, 2020 and ending December 31, 2020.
- (2) The amounts below represent income for Class A and Class B Shareholders. The income is reported on a per share basis. To compute your share of the income, divide the number of shares that you own by 8,050,000, and multiply the daily ordinary earnings amount by that result and the number of days in 2020 that you held the shares. The same procedure should be followed for Net Capital Gain, if any.

**\*\*Please note that the earnings amounts below are in U.S. Dollars \*\***

	Total for All Classes	Daily Amount
Ordinary Earnings	(\$154,520)	(\$423.34)
Net Capital Gains	\$0	\$0

- (3) The amount of cash and fair market value of other property distributed or deemed distributed by Issuer to its shareholders during the taxable year was zero.
- (4) The PFIC will permit you to inspect and copy the PFIC's permanent books of account, records, and such other documents as may be maintained by the PFIC that are necessary to establish that the PFIC's ordinary earnings and net capital gain, as provided in Section 1293(e) of the Code, are computed in accordance with U.S. income tax principles.

LIV CAPITAL ACQUISITION CORP

By:   
Title: CFO  
Date: May 25, 2021

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By: LIV Beckman ~~Clemente~~ ~~Arriaga~~  
Title: CFO  
Date: May 25, 2021