

IMPORTANT TAX NOTICE

PFIC Annual Information Statement for U.S. Shareholders

This statement is provided for shareholders of J2 Acquisition Limited (“J2”) who are U.S. persons for purposes of the U.S. Internal Revenue Code of 1986, as amended (the “IRC”), and the regulations thereunder. It is not relevant to other shareholders.

J2 believes that it was classified as a passive foreign investment company (“PFIC”), as defined in Section 1297(a) of the IRC, for its fiscal year ended August 31, 2018, and expects that it may also be classified as a PFIC in subsequent years. J2 is hereby making available a PFIC Annual Information Statement for its fiscal year ended August 31, 2018, pursuant to Treasury Regulations Section 1.1295-1(g)(1). The PFIC Annual Information Statement contains information to enable you, should you choose based on the advice of your tax advisors in light of your personal tax circumstances, to elect to treat J2 as qualified electing fund (“QEF”).

This information is provided in order to assist shareholders in making calculations and does not constitute tax advice. The U.S. tax laws regarding PFICs are extremely complex and shareholders are advised to consult their own tax advisers concerning the overall tax consequences of their respective investment in, and ownership of shares of, J2 under U.S. federal, state, local, and non-U.S. law.

J2 Acquisition Limited
PASSIVE FOREIGN INVESTMENT COMPANY ("PFIC")
ANNUAL INFORMATION STATEMENT
TAXABLE PERIOD September 18, 2017 - August 31, 2018

Issuer Name:
 Issuer Address:

J2 Acquisition Limited
 Ritter House
 Wickhams Cay II, Road Town
 Tortola, VG 1110, British Virgin Islands

EMPLOYER IDENTIFICATION NUMBER (EIN):

NOT APPLICABLE

Ordinary Shares: 121,032,500.00
 Ordinary Shares per 1,000: 121,032.5

	Total	Per 1,000 Original Face Amount Per Day
Ordinary Earnings:	\$ 9,403,243	0.223253
Net capital gain:	\$ -	0

The amount of cash and fair market value of other property distributed or deemed distributed to the Ordinary Shares during the taxable year.

Cash: NONE

Fair market value of other property: NONE

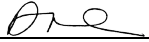
In accordance with Treas. Reg. § 1.1295-1(g)(1)(iv), the Issuer represents that it will permit any holder of Ordinary Shares to inspect and copy the Issuer's permanent books of account, records, and such other documents as may be maintained by the Issuer to establish that the Issuer's ordinary earnings and net capital gain, as provided in Section 1293(e) of the Code, are computed in accordance with U.S. income tax principles, and to verify such amounts.

Please note that Ordinary Shares are stated in the number of shares, and not their dollar value.

Instructions for investors pro-rata share of Income:

The ordinary earnings and net capital gains disclosed above represent 100% of the income for the entire class of Ordinary Shares. To compute your pro-rata share, perform the following steps for both ordinary earnings and net capital gains

- Step 1** Divide the original face or par amount of your Ordinary Shares by 1,000 ("Ownership Factor")
- Step 2** Multiply the Ownership Factor by the Per 1,000 Original Face Amount Per Day ("Your Daily Amount")
- Step 3** Multiply Your Daily Amount by the number of days you held your Ordinary Shares during the Issuer's taxable year (note that the Issuer's taxable year included only 348 days)

By: 
 Title: Vice President
 Date: October 2, 2019