

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

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|---|--|--|-----------------------------|
| 1 Issuer's name <u>Immatics Biotechnologies GmbH</u> | | 2 Issuer's employer identification number (EIN) <u>N/A</u> | |
| 3 Name of contact for additional information <u>Investor Relations</u> | 4 Telephone No. of contact <u>+1 281-810-7545</u> | 5 Email address of contact <u>InvestorRelations@immatics.com</u> | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>Paul-Ehrlich Str. 15</u> | | 7 City, town, or post office, state, and ZIP code of contact <u>72076 Tuebingen, Germany</u> | |
| 8 Date of action <u>July 1, 2020</u> | 9 Classification and description <u>Ordinary stock</u> | | |
| 10 CUSIP number | 11 Serial number(s) | 12 Ticker symbol | 13 Account number(s) |

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ [See Attached.](#)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ [See Attached.](#)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ [See Attached.](#)

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 Attached.](#)

(Lined area for listing Internal Revenue Code sections)

18 Can any resulting loss be recognized? ▶ [See Attached.](#)

(Lined area for loss recognition information)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See Attached.](#)

(Lined area for other 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 ▶ *T. Ulmer* [Thomas Ulmer \(Jul 31, 2020 14:53 GMT+2\)](#) Date ▶ Jul 31, 2020

Print your name ▶ **Thomas Ulmer** Title ▶ **Chief Financial Officer**

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|-------------------------------|----------------------------|----------------------|------|---|--------------|
| 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. |

Attachment to Form 8937 (Report of Organizational Actions Affecting Basis of Securities)

DISCLAIMER: The information contained herein does not constitute tax advice and does not purport to be complete or describe the consequences that may apply to particular categories of shareholders, including those U.S. shareholders who are five-percent transferee shareholders (as defined in Treasury Reg. Section 1.367(a)-3(c)(5)(ii)). Each holder is urged to consult his, her or its own tax advisor regarding the consequences of the transactions described herein, including the impact on tax basis resulting therefrom as well as the application and effect of any state, local, or other tax laws).

The Form 8937 and this attachment pertain solely to former U.S. shareholders of Immatics Biotechnologies GmbH (“Immatics”) who participated in the Exchange (defined below). The Exchange was part of a series of transactions in the Business Combination (defined below), as described in the Form F-4, Registration Statement, as amended by Forms F-4/A (collectively, the “Form F-4”), filed by Immatics B.V. (“TopCo”) with the Securities and Exchange Commission on April 16, 2020 (most recently amended on June 10, 2020).

Part II, Box 14: Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.

On July 1, 2020 (“Closing Date”), participating shareholders of Immatics, a German limited liability company classified as a corporation for U.S. federal income tax purposes, exchanged their ordinary shares in Immatics for ordinary shares in TopCo, a Dutch private limited liability company classified as a corporation for U.S. federal income tax purposes, (the “Exchange”) as part of a series of transactions undertaken pursuant to the Business Combination Agreement, dated as of March 17, 2020 (the “Business Combination Agreement”), by and among Immatics, TopCo, ARYA Sciences Acquisition Corp. (“ARYA”), a Cayman Islands exempted company, Immatics Merger Sub 1 (“ARYA Merger Sub”), a Cayman Islands exempted company, and Immatics Merger Sub 2 (“IB Merger Sub”), a Cayman Islands exempted company.

Pursuant to the Business Combination Agreement and following the Exchange, the parties also executed the following transactions (together with the Exchange, the “Business Combination”):

- On the Closing Date and immediately after the Exchange, TopCo converted from a Dutch private company with limited liability (*besloten vennootschap met beperkte aansprakelijkheid*) to a public limited liability company (*naamloze vennootschap*);
- On the Closing Date, ARYA Merger Sub, a wholly owned subsidiary of TopCo classified as a corporation for U.S. federal income tax purposes, merged with and into ARYA, a publicly-held “blank check” company classified as a corporation for U.S. federal income tax purposes, with ARYA surviving as a wholly-owned subsidiary of TopCo (the “First Merger”);
- The day after the Closing Date, ARYA merged with and into IB Merger Sub, a wholly owned subsidiary of TopCo disregarded as separate from TopCo for U.S. federal income tax purposes (the “Second Merger”), with IB Merger Sub surviving.

Immediately after the Business Combination, TopCo listed its shares on the NASDAQ exchange, under the ticker symbol IMTX

In connection with the Business Combination, certain investors purchased an aggregate of 10,415,000 TopCo shares at \$10.00 per share for gross proceeds of \$104,150,000 (“PIPE Financing”).

Part II, Box 15: Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.

As set forth in the Form F-4 and exhibits thereto, including the Business Combination Agreement, the parties intend the Exchange, taken together with the First Merger and the Second Merger, the PIPE Financing, and other subscriptions for TopCo Shares contemplated in the Business Combination Agreement, to constitute a transaction that qualifies under Section 351(a) of the Internal Revenue Code of 1986, as amended (the “Code”).

Based on the foregoing, the aggregate adjusted tax basis for U.S. federal income tax purposes of TopCo ordinary shares received by each participating Immatix shareholder in the Exchange is expected to equal the aggregate adjusted U.S. federal income tax basis of such shareholder’s Immatix ordinary shares exchanged for TopCo ordinary shares.

Part II, Box 16: Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.

The amount of shares received by an exchanging Immatix shareholder is set forth in the Business Combination Agreement.

In the Exchange, the participating Immatix shareholders received an aggregate number of TopCo shares equal to (a) \$350,000,000 (subject to downward adjustment for certain changes in control costs as set forth in the Business Combination Agreement and assuming that all shareholders of Immatix have agreed to participate in the Exchange), divided by (b) \$10.

Part II, Box 17: List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Sections 351(a) and 358(a) of the Code.

Part II, Box 18: Can any resulting loss be recognized?

No. If the Exchange constitutes a transaction that qualifies under Section 351 of the Code, U.S. shareholders of Immatix are not expected to recognize loss on the Exchange, pursuant to Section 351(a).

Part II, Box 19: Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The Exchange was effective on July 1, 2020. For calendar-year U.S. taxpayers, the reportable taxable year is 2020.






Form 8937 - Immatix Biotechnologies GmbH

Final Audit Report

2020-07-31

| | |
|-----------------|---|
| Created: | 2020-07-31 |
| By: | Ephraim Hofsaess (ephraim.hofsaess@immatix.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAsMB7nCspP3_73zK4ogIq90ILcUvdFtg6 |

"Form 8937 - Immatix Biotechnologies GmbH" History

-  Document created by Ephraim Hofsaess (ephraim.hofsaess@immatix.com)
2020-07-31 - 12:51:50 PM GMT- IP address: 94.31.100.110
-  Document emailed to Thomas Ulmer (thomas.ulmer@immatix.com) for signature
2020-07-31 - 12:52:15 PM GMT
-  Email viewed by Thomas Ulmer (thomas.ulmer@immatix.com)
2020-07-31 - 12:52:48 PM GMT- IP address: 84.144.172.185
-  Document e-signed by Thomas Ulmer (thomas.ulmer@immatix.com)
Signature Date: 2020-07-31 - 12:53:23 PM GMT - Time Source: server- IP address: 84.144.172.185
-  Signed document emailed to Ephraim Hofsaess (ephraim.hofsaess@immatix.com) and Thomas Ulmer (thomas.ulmer@immatix.com)
2020-07-31 - 12:53:23 PM GMT