

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
8 Date of action		9 Classification and description	
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 ▶ _____

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 ▶ _____

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 ▶ _____

Part II **Organizational Action** *(continued)*

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

18 Can any resulting loss be recognized? ▶ _____

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

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 ▶ _____ Date ▶ _____

Print your name ▶ _____ Title ▶ _____

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.

Markforged Holding Corporation
EIN: 98-1545859
Attachment to Form 8937
(Merger of Markforged Holding Corporation and *one* – July 14, 2021)

Form 8937, Part I, Box 8

Date of Action

July 14, 2021

Form 8937, Part I, Box 9

Classification and description

Class A ordinary shares and Class B ordinary shares of *one*
Common Stock of Markforged Holding Corporation

Form 8937, Part I, Box 10

CUSIP Number

Markforged Holding Corporation	57064N102
<i>one</i>	G7000X105

Form 8937, Part I, Box 12

Ticker Symbol

Markforged Holding Corporation	MKFG, MKFG WS (New York Stock Exchange)
<i>one</i>	AONE, AONE WS (New York Stock Exchange)

Form 8937, 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 14, 2021 (“Effective Date”), pursuant to the Agreement and Plan of Merger dated as of February 23, 2021 (the “Merger Agreement”), by and among one (“AONE”), Caspian Merger Sub Inc., a Delaware corporation and wholly owned subsidiary of AONE (“Merger Sub”), and Markforged, Inc., a Delaware corporation (“Markforged”), Merger Sub merged with and into Markforged, with Markforged as the surviving corporation and a wholly owned subsidiary of AONE (the “Merger”).

Prior to the effective time of the transactions contemplated under the Merger Agreement (the “Effective Time”), (i) all issued and outstanding shares of preferred stock of Markforged will convert into shares of common stock of Markforged; and (ii) Markforged will repurchase up to approximately \$45 million of Markforged securities held by certain of its stockholders (the “Employee Transactions”).

At the Effective Time, each share issued and outstanding share of common stock of Markforged (“Markforged Shares”) immediately prior to the Effective Time (excluding the shares repurchased in the Employee Transactions) were cancelled and converted into the right to receive a number of shares of common stock of AONE, par value \$0.0001 per share (“AONE Common Stock”), equal to the product of (a) one share of Markforged Shares, and (b) the Exchange Ratio (defined below) (such aggregate number of shares of AONE Common Stock, the “Aggregate Merger Consideration”).

The Exchange Ratio is defined as (i) \$1,700,000,000 *minus* the total dollar amount paid by the Company in connection with the Employee Transactions, *divided* by (ii) \$10.00, *divided* by (iii) the number of issued and outstanding shares of Markforged common stock, on a fully diluted and as-converted basis (including shares subject to outstanding equity awards of Markforged (“Markforged Equity Awards”) and shares available for issuance in respect of Markforged Equity Awards not yet granted under the Markforged equity incentive plan).

Form 8937, 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

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. Further discussion of material U.S. federal income tax consequences of the Merger can be found in the Form S-4 for AONE as filed with the Securities and Exchange Commission on May 14, 2021, under the heading “Material United States Federal Income Consequences.”

It is the intention of Markforged and AONE that the Merger will qualify as a “reorganization” within the meaning of Section 368(a), to which each of Markforged and AONE are to be parties under Section 368(b) of the Code.

Assuming that the Merger qualifies as a “reorganization” within the meaning of Section 368(a) of the Code, the material U.S. federal income tax basis consequences to a U.S. holder whose shares of Markforged Shares are exchanged in the Merger for the Aggregate Merger Consideration generally will be as follows:

- a U.S. Holder's tax basis in a share of AONE Common Stock received in the Merger should generally be the same as its tax basis in the Markforged Common Stock surrendered in exchange therefor, increased by any amount included in the income of such U.S. Holder under Section 367(b) of the Code or under the Passive Foreign Investment Company rules; and
- a U.S. holder's holding period of the shares AONE Common Stock received in the Merger will include such U.S. holder's holding period of the Markforged Common Stock surrendered in exchange therefor.

If the Merger does not qualify as a reorganization within the meaning of Section 368(a) of the Code, a U.S. holder whose shares of AONE Common Stock are exchanged in the Merger for the Aggregate Merger Consideration will generally equal the sum of the amount of cash and the fair market value of Markforged Common Stock received by the U.S. holder in the exchange for the shares of AONE Common Stock surrendered. The U.S. holder's holding period of the shares of Markforged Common Stock received in the Merger would begin on the day after the Effective Date of the Merger.

Form 8937, 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 date

As noted above, assuming that the Merger qualifies as a reorganization under the meaning of Code Section 368(a), the aggregate tax basis of the Markforged Common Stock received by a U.S. holder in the Mergers will equal the aggregate adjusted tax basis of such U.S. holder's AONE Common Stock exchanged therefor, reduced by the amount of cash received in the Merger, and increased by any amount included in the income of such U.S. Holder under Section 367(b) of the Code or under the Passive Foreign Investment Company rules.

Form 8937, Part II, Box 17 –

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

The tax treatment described herein is based (in part) on Sections 368(a), 354, 356, 358, and 1001 of the Code.

Form 8937, Part II, Box 18 –

Can any resulting loss be recognized?

Assuming that the Merger qualifies as a reorganization under the meaning of Code Section 368(a), a U.S. holder generally will not recognize any loss as a result of the receipt of Markforged Common Stock in the Merger.

Form 8937, Part II, Box 19–

Provide any other information necessary to implement the adjustment, such as the reportable tax year

The Merger was consummated on July 14, 2021. Consequently, the reportable taxable year of the holders of AONE Common Stock for reporting the tax effect of the Merger is the taxable year that includes July 14, 2021.