

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Tritium DCFC Limited		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information Michael Hipwood	4 Telephone No. of contact 0731478500	5 Email address of contact legal@tritium.com.au	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact LEVEL 1, 31 ARCHIMEDES PLACE		7 City, town, or post office, state, and ZIP code of contact MURARRIE QLD 4172	
8 Date of action 13 January 2022		9 Classification and description Stock and warrants	
10 CUSIP number Q9225T 108 / Q9225T 116	11 Serial number(s)	12 Ticker symbol DCFC	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 ▶ IRC Sections 351(a), 351(b), 354(a), 358(a), 368(a), 302(b), 1001(a)

18 Can any resulting loss be recognized? ▶ No loss is expected to be recognized as a result of the Merger.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The tax basis in the newly issued NewCo Shares will be taken into account in the tax year of the shareholder during which the Merger occurred (e.g., 2022 for calendar year taxpayers).

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 ▶ *M. J. Hipwood* Date ▶ 24 Feb 2022

Print your name ▶ Michael Hipwood Title ▶ Chief Financial Officer

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.

Tritium DCFC Limited

FEIN:

Form 8937

Part II

Line 14:

On May 25, 2021, Decarbonization Plus Acquisition Corporation II ("DCRN"), Tritium Holdings Pty Ltd, an Australian proprietary company limited by shares ("Tritium"), Tritium DCFC Limited, an Australian unlisted public company limited by shares ("NewCo"), and Hulk Merger Sub, Inc. a Delaware corporation and wholly owned subsidiary of NewCo ("Merger Sub"), entered into a Business Combination Agreement (as amended by the First Amendment to the Business Combination Agreement dated July 27, 2021, the "Business Combination Agreement,"), pursuant to which, Tritium and DCRN agreed to combine their respective businesses.

On January 13, 2022, pursuant to the terms of the Business Combination Agreement, the holders of all of the shares in the capital of Tritium ("Tritium Shares") transferred their Tritium Shares to NewCo in exchange for an aggregate of 120,000,000 fully paid ordinary shares in the capital of NewCo valued at \$10.00 per share ("NewCo Ordinary Shares") issued simultaneously with the issuance of NewCo Ordinary Shares in connection with the Merger (as defined below) (the "Share Transfer"), and as a result, NewCo became the ultimate parent company of Tritium and Tritium's direct and indirect subsidiaries (collectively, the "Tritium Subsidiaries") and (ii) Merger Sub merged with and into DCRN, with DCRN surviving as a wholly owned subsidiary of NewCo (the "Merger"). Pursuant to the Merger, (1) each holder of DCRN's Class A common stock, par value \$0.0001 per share ("DCRN Class A Common Stock") received in exchange for its shares of DCRN Class A Common Stock an equal number of NewCo Ordinary Shares (such exchange, the "Share Exchange") and (2) each warrant to purchase shares of DCRN Class A Common Stock (the "DCRN warrants") converted into a warrant to purchase NewCo Ordinary Shares ("NewCo Warrants" and such conversion, the "Warrant Conversion" and together with the Share Exchange, the "Merger Exchanges").

Line 15:

The treatment of the Merger as a "reorganization" within the meaning of Section 368(a) of the Code is uncertain, and as a result, holders of DCRN Class A Common Stock and/or DCRN warrants should consult their tax advisors with respect to the impact of the Merger on their DCRN Class A Common Stock and/or DCRN warrants.

If the Merger both qualifies as a reorganization within the meaning of Section 368(a) of the Code and, together with the Share Transfer, qualifies as a transaction described in Section 351 of the Code, a holder that participated in the Merger Exchanges and exchanged DCRN Class A Common Stock for NewCo Ordinary Shares and/or DCRN warrants for NewCo Warrants generally should not recognize gain or loss for U.S. federal income tax purposes. The aggregate tax basis for U.S. federal income tax purposes of the NewCo Ordinary Shares and/or NewCo Warrants received by such holder in the Merger Exchanges should

be the same as the aggregate adjusted tax basis of the shares of DCRN Class A Common Stock and/or DCRN warrants surrendered in the Merger Exchanges therefor.

If the Merger qualifies as a transaction described in Section 351 of the Code, but not as a reorganization within the meaning of Section 368(a) of the Code, the U.S. federal income tax consequences to a holder would depend on the NewCo securities that the holder receives in the Merger Exchanges.

In such a case, a holder that exchanged only DCRN warrants for NewCo Warrants would recognize gain or loss for U.S. federal income tax purposes upon such exchange equal to the difference between the fair market value of the NewCo Warrants received and such holder's adjusted tax basis in the DCRN warrants exchanged. The holder's tax basis in the NewCo Warrants received in the Merger would equal the fair market value of such warrants, and the holder's holding period in its NewCo Warrants would begin on the day after the Merger.

In such a case, a holder that exchanged both DCRN Class A Common Stock and DCRN warrants for NewCo Ordinary Shares and NewCo Warrants, respectively, would recognize gain (if any) for U.S. federal income tax purposes with respect to each share of DCRN Class A Common Stock and each DCRN warrant held immediately prior to the Merger in an amount equal to the lesser of (i) the excess (if any) of the fair market value of the NewCo Ordinary Shares and NewCo Warrants received in exchange for such share of DCRN Class A Common Stock or DCRN warrant, as described below, over such holder's tax basis in the DCRN share or warrant exchanged therefor, or (ii) the fair market value of the NewCo Warrants received in exchange for such share of DCRN Class A Common Stock or DCRN warrant. To determine the amount of gain, if any, that such holder would recognize, the holder must compute the amount of gain or loss realized as a result of the Merger Exchanges on a share-by-share and warrant-by-warrant basis by allocating the aggregate fair market value of (i) the NewCo Ordinary Shares received by such holder and (ii) the NewCo Warrants held by such holder as a result of the Merger among the shares of DCRN Class A Common Stock and DCRN warrants held by such holder immediately prior to the Merger in proportion to their respective fair market values. Any loss realized by the holder would not be recognized.

A holder of Tritium Shares which participated in the Share Transfer generally should not recognize gain or loss for U.S. federal income tax purposes in connection with the Share Transfer. The aggregate tax basis for U.S. federal income tax purposes of the NewCo Ordinary Shares received by such holder in the Share Transfer should be the same as the aggregate adjusted tax basis of the Tritium Shares surrendered in exchange therefor.

Line 16:

Consult your tax advisors regarding the manner in which the DCRN Shares are valued for purposes of determining the potential gain described above on Line 15. Under generally applicable federal income tax rules, one reasonable approach to determine the fair market value of the NewCo Shares for calculating the potential gain on the DCRN Shares exchanged in the Offer or the First Merger on January 13, 2022 is to take the mean between the highest and lowest quoted selling prices of DCRN Shares on January 13, 2022, which is \$9.35.