

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 368(a), 354(a) AND 358.

18 Can any resulting loss be recognized? ▶ **THE REVERSE STOCK SPLIT IS NON-TAXABLE AND THEREFORE NO GAIN OR LOSS IS RECOGNIZED AS A RESULT OF THE TRANSACTION.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **THE REPORTABLE YEAR IN WHICH THE REVERSE STOCK SPLIT OCCURRED IS 2025.**

THE INFORMATION SET FORTH IN THE FORM 8937 DOES NOT CONSTITUTE TAX ADVICE, DOES NOT TAKE INTO ACCOUNT ANY SHAREHOLDER'S SPECIFIC FACTS AND CIRCUMSTANCES, AND DOES NOT PURPORT TO BE A COMPLETE SUMMARY OF THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT TO A SHAREHOLDER. EACH SHAREHOLDER SHOULD CONSULT SUCH SHAREHOLDER'S OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT.

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 ▶ *Sushmita koyanagi* Date ▶ October 2, 2025

Paid Preparer Use Only	Print your name ▶ SUSHMITA KOYANAGI	Preparer's signature	Title ▶ CFO	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	