

Part II Organizational Action *(continued)*

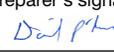
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ 368(a)(1)(E), 354(a)(1), 358(a)(1), 302, 1001

18 Can any resulting loss be recognized? ▶ Cash payments received by a shareholder in lieu of a fractional share generally should be treated as if such fractional share had been issued pursuant to the reverse stock split and then redeemed by the Company. Therefore, the cash should not be classified as "boot" under IRC Section 356, and shareholders should be able to recognize a loss, so long as the deemed redemption is not treated as a distribution of property under IRC Section 302(d).

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable tax year is 2025.

Sign Here 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.

Signature ▶  Date ▶ April 23, 2025
Print your name ▶ Dennis Psachos Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name <u>Daniel Pilarski</u>	Preparer's signature 	Date <u>April 23, 2025</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01481670</u>
	Firm's name ▶ <u>Watson Farley & Williams LLP</u>	Firm's EIN ▶ <u>13-3551561</u>		Phone no. <u>212-922-2234</u>	
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