

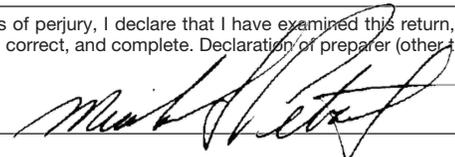
Part II Organizational Action *(continued)*

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

18 Can any resulting loss be recognized? ▶ SEE ATTACHMENT.

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

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 ▶ 03/02/2026

Print your name ▶ Michael Petrolino Title ▶ VP of Taxation

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.

TigerEye Labs, Inc. (“TigerEye”)
EIN: 87-2451424
Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Pre-Closing Dividend (as defined below). The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. Holders of TigerEye Series A-1 and Series A-2 Stock are encouraged to consult their independent tax advisors regarding the particular consequences of the Pre-Closing Dividend to them (including the applicability and effect of all federal, state, local and non-U.S. laws).

Line 14

On January 14, 2026 (the “Dividend Date”), TigerEye distributed to the holders of Series A-1 Preferred Stock \$11.7425 per share and to holders of Series A-2 Preferred Stock \$7.5107 per share (the “Pre-Closing Dividend”), including a proportionate share of an Expense Fund established in connection with a merger transaction entered into by TigerEye.

Line 15

TigerEye does not have current or accumulated earnings and profits. Therefore, under Section 301(c) of the Code, the Pre-Closing Dividend will be treated first as a return of capital until the tax basis of the applicable TigerEye Capital Stock is zero, and thereafter, the Pre-Closing Dividend will give rise to capital gain (assuming the U.S. holder holds its TigerEye Capital Stock as a capital asset). For example, if a stockholder held one share of Series A-1 Preferred Stock with an original basis of \$50.00, given the per share Pre-Closing Dividend was \$11.7425, all such per share Pre-Closing Dividend would be a return of capital, the basis of such share would be reduced by the return of capital and would equal \$38.2575. If a stockholder’s original basis of such share was \$10.00, the return of capital would be \$10.00, the basis of such share would be reduced to \$0 and the U.S. stockholder would recognize gain equal to the excess of the per share Pre-Closing Dividend over such return of capital amount, or \$1.7425 of gain.

Line 16

TigerEye performed an analysis of its current and accumulated earnings and profits in order to determine the portion of the distribution that constituted a dividend (\$0) and the portion that constituted a non-taxable return of capital.

Line 17

The U.S. income tax consequences to a stockholder that is a “United States person” of the Pre-Closing Dividend generally is determined under Section 301(c) and Section 316(a) of the Code.

Line 18

No, a return of capital per share of TigerEye Capital Stock cannot give rise to a taxable loss.

Line 19

The reportable tax year of the distribution is 2026.