

Part II Organizational Action (continued)

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

18 Can any resulting loss be recognized? ▶ The reverse stock split is a non-taxable event to U.S. shareholders under IRC Sections 354 and 368, and generally no gain or loss is recognized. Shareholders who received cash in lieu of fractional shares pursuant to the reverse stock split should recognized capital gain or loss in an amount equal to the difference between the amount of cash received and the holder's tax basis in the shares of common stock surrendered that is allocable to such share. Shareholders should consult their own tax advisor with respect to the tax consequences resulting from the reverse stock split.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The organizational action is reportable in the tax year 2024 for calendar year taxpayers, as the reverse stock split occurred on September 17, 2024.

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.

Signed by: Signature ▶ *Shane Barton* Date ▶ 12/15/2025
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Print your name ▶ Shane Barton Title ▶ SVP, Finance

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Heather Dean	<i>Heather Dean</i>	12/5/2025		P00742199
	Firm's name ▶ EAG Triangle LLC	Firm's EIN ▶ 93-4708866		Phone no. 919-232-5900	
Firm's address ▶ 1500 Sunday Drive, Suite 300 Raleigh, NC 27607					