

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 SECTION 301(C) AND 1001**

18 Can any resulting loss be recognized? ▶ **NO.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE STOCKHOLDER'S TAX YEAR (I.E., 2026) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. STOCKHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.**

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 ▶ Mark R. Dow Date ▶ 5/18/2026
Print your name ▶ Mark R. Dow Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name BRIAN PAPSUN	Preparer's signature <u>Brian Papsun</u>	Date 5/18/2026	Check <input type="checkbox"/> if self-employed	PTIN P00834103
	Firm's name ▶ GRANT THORNTON ADVISORS LLC	Firm's EIN ▶ 99-1856619		Phone no. 215-561-4200	
	Firm's address ▶ 2001 MARKET STREET, SUITE 800, PHILADELPHIA, PA 19103				