(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name Fundamental Global Inc. (successor to Strong Global Entertainment, Inc.) 46-1119100 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact **Todd Major** (704) 994-8279 investors@fundamentalglobal.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 108 Gateway Blvd., Suite 204 Mooresville, NC 8 Date of action 9 Classification and description September 30, 2024 Reorganization pursuant to Section 368(a)(1)(A) 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) FGF / FGFPP 30329Y304 Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► See attachment. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See attachment. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► See attachment.

Part	II	Organizational Action (continu	ued)		
		applicable Internal Revenue Code sec	ction(s) and subsection(s) upon whi	ch the tax treatment is based I	
IRC Se	ctions	354, 356, 358, and 368(a).			
18 C	an anv	y resulting loss be recognized? ► Se	e attachment.		
		<u>=</u>			
10 D	va, iida	any other information personner to in		iba wanawtabla tay yaaw 🔊 Tha	
		any other information necessary to in 0, 2024; therefore the reportable tax		the reportable tax year ► The r	nerger became effective
Septen	ibei 3	5, 2024, therefore the reportable tax	year 15 2024.		
	Unde	er penalties of perjury, I declare that I have	examined this return, including accom	panying schedules and statements	s, and to the best of my knowledge and
	belief	f, it is true, correct, and complete. Declarati	on of preparer (other than officer) is bas	ed on all information of which prep	arer has any knowledge.
Sign					
Here	Signa	ature ►		Date ▶	
	.			-	
	Print	your name ► Print/Type preparer's name	Preparer's signature	Title ► Date	Observation of PTIN
Paid	DH	Kristen Layman	Krister Jagman	1/16/25	Check if self-employed P01525476
Prepa Use (Firm's name ► ELLIOTT DAVIS, L	70000	.,	Firm's EIN ► 57-0381582
	اا اد 	Firm's address ► 500 EAST MOREH		OTTE, NC 28202	Phone no. (704) 333-8881
Send Fo	orm 89	937 (including accompanying statement			•

Fundamental Global Inc.

EIN: 46-1119100

Attachment to IRS Form 8937

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

For purposes of this attachment, FG refers to the issuer, Fundamental Global, Inc., SGE refers to Strong Global Entertainment, Inc. (Corporation under the laws of the Province of British Columbia, no FEIN available), and Subco refers to 1483530 B.C. LTD (Corporation under the laws of the Province of British Columbia, no FEIN available).

Form 8937 Part II, Line 14:

The organizational action was a reorganization pursuant to IRC Section 368(a) for U.S. federal tax purposes in which SGE was amalgamated with Subco with new SGE as the survivor. The SGE shareholders exchanged each share of SGE common stock (no par value) into a right to receive 1.5 shares of FG common stock (par value \$0.001 per share).

Form 8937 Part II, Lines 15 & 16:

For each SGE shareholder who received solely FG common stock in the exchange, the aggregate tax basis in the FG common stock received pursuant to the transaction should equal the aggregate tax basis in the original SGE common stock surrendered in the transaction.

Shareholders should consult with a qualified tax advisor for questions regarding the specific tax treatment of this transaction based on their individual facts and circumstances.

Form 8937 Part II, Line 18:

SGE shareholders who received solely FG common stock should generally not recognize any gain or loss.