

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 Sections 354, 356, 358, and 368(a).

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 ▶ The merger became effective September 30, 2024; therefore the reportable tax year is 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.

Signature ▶ _____ Date ▶ _____

Print your name ▶ _____ Title ▶ _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Kristen Layman	<i>Kristen Layman</i>	1/16/25		P01525476
	Firm's name ▶ ELLIOTT DAVIS, LLC/PLLC	Firm's EIN ▶ 57-0381582		Phone no. (704) 333-8881	
Firm's address ▶ 500 EAST MOREHEAD STREET, SUITE 700 CHARLOTTE, NC 28202					

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.