

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 ▶ Chris Murphy Date ▶ 05/29/26

Print your name ▶ **Chris Murphy** Title ▶ **Chief Financial Officer**

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.

AnaptysBio, Inc.

EIN - 20-3828755

Distribution of First Tracks Biotherapeutics, Inc. Common Stock

Attachment to Form 9937 – Part II

Disclaimer: The information in Form 9937 and this attachment does not constitute tax advice and does not purport to take into account the specific circumstances that may apply to particular categories of AnaptysBio, Inc. (“Anaptys”) shareholders. Each Anaptys shareholder is urged to consult their own tax advisor regarding the consequences of the transactions described herein, including the impact on tax basis resulting therefrom.

Part II

Line 14 - Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.

On April 20, 2026, Anaptys distributed all of the outstanding equity in First Tracks Biotherapeutics, Inc. (“**First Tracks**”) pro rata to Anaptys shareholders of record as of the close of business on April 6, 2025 (the “**Record Date**”) in a transaction intended to qualify as a fully taxable distribution under section 301 (the “**Distribution**”). In the Distribution, each holder of record of AnaptysBio common stock as of the close of business on the Record Date received one share of First Tracks common stock for each share of AnaptysBio common stock held as of the Record Date. No fractional shares of First Tracks common stock were issued.

Line 15 - 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.

As a result of the Distribution, Anaptys shareholders are expected to (i) recognize a dividend to the extent of Anaptys' current and accumulated earnings and profits (“**E&P**”) determined as of the close of Anaptys' taxable year that includes the Distribution date, (ii) reduce their adjusted tax basis in their Anaptys common stock, but not below zero, to the extent the amount of the Distribution exceeds such E&P, and (iii) recognize capital gain to the extent the amount of the distribution exceeds both E&P and their adjusted tax basis.

Line 16 - 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.

The impact on each shareholder's basis is primarily determined by 1) the dividend reported on their Form 1099-DIV derived from Anaptys' E&P as of the close of Anaptys' taxable year that includes the Distribution date, and 2) the fair market value (FMV) of the First Tracks common stock received. The IRS does not prescribe a specific methodology for determining fair market value. Among the methodologies a shareholder might consider are the closing price on the date of the Distribution, the average of the high and low trading prices on the date of the Distribution, and a volume weighted average trading price over a period following the Distribution. Assuming the fair market value is equal to the trading price at the close of business on the date of the Distribution, the FMV would equal \$18.60. Each Anaptys shareholder is expected to reduce their basis in Anaptys common stock (but not below zero) to the extent the FMV of the Distribution exceeds the dividend reported on their Form 1099-DIV.

The sample calculations below are for a shareholder with one share of Anaptys common stock and \$20 tax basis (hypothetical dividend and basis values)

Calculate basis reduction:

\$18.60 FMV of distribution
-\$12.00 dividend as reported on 1099-DIV (from shareholder's brokerage statement)
= \$6.60 reduction to basis

Calculate adjusted tax basis for future disposition:

\$20.00 initial tax basis in Anaptys share
-\$6.60 reduction to basis (from above)
=\$13.40 new adjusted basis in Anaptys share

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

The applicable Internal Revenue Code section upon which the tax treatment is based is section 301.

Line 18 - Can any resulting loss be recognized?

A shareholder cannot recognize a loss on receipt of a distribution taxable under section 301.

Line 19 - Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The Distribution occurred on April 20, 2026. As a result, the basis adjustments in the shares of Anaptys common stock and First Tracks common stock should be reported in the taxable year that includes this date. In the case of shareholders who are calendar year taxpayers, the Distribution is reportable in the tax year ending December 31, 2026.