

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 attached.

Horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ See attached.

Horizontal lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached.

Horizontal lines for providing other necessary information.

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 ▶ Anne Johnson (Signed by: Anne Johnson, B78D1C5BB2B14DA...)
Date ▶ 13 January 2026
Print your name ▶ Anne Johnson Title ▶ CFO

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.

atai Life Sciences Luxembourg S.A.
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities
Date of Organizational Action: December 30, 2025

The information contained herein does not constitute tax advice and does not purport to be a complete discussion or describe the tax consequences that may apply to any particular holder of ordinary shares of atai Life Sciences Luxembourg S.A., a Luxembourg public limited company (*société anonyme*) (“**atai LuxCo**”). Holders of atai LuxCo ordinary shares should note that no ruling has been (or will be) sought from the U.S. Internal Revenue Service (“**IRS**”) with respect to the Delaware Conversion (as defined below), including the organizational action reported herein. Holders of shares of atai LuxCo ordinary shares are urged to consult their own tax advisors with respect to the tax consequences of the Delaware Conversion applicable to their particular circumstances. For a more detailed discussion, please refer to the discussion under the heading “*U.S. Federal Income Tax Considerations*” in the proxy statement dated September 24, 2025, available at https://www.sec.gov/Archives/edgar/data/1840904/000114036125036024/ny20050228x6_defm14a.htm.

Part II Item 14 (Description of organizational action)

On December 30, 2025, atai LuxCo redomiciled in Delaware as AtaiBeckley Inc., a Delaware corporation (“Atai Delaware.” and such redomiciliation, the “**Delaware Conversion**”). As a result of the Delaware Conversion, each atai LuxCo ordinary share was exchanged for one share of Atai Delaware common stock.

Part II Item 15. (Description of the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer)

For U.S. federal income tax purposes, it is intended that the Delaware Conversion qualify as a “reorganization” (an “**F Reorganization**”) within the meaning of Section 368(a)(1)(F) of the U.S. Internal Revenue Code of 1986, as amended (the “**Code**”).

Assuming that the Delaware Conversion qualifies as an F Reorganization:

- Each holder of atai LuxCo ordinary shares that is a U.S. taxpayer (a “**U.S. holder**”) generally should not recognize any gain or loss on the exchange of atai LuxCo ordinary shares, except as provided below;
- The aggregate tax basis of the shares of Atai Delaware common stock received as a result of the Delaware Conversion will be the same as the aggregate tax basis of the atai LuxCo ordinary shares surrendered in exchange for such shares of Atai Delaware common stock, increased by any amount included in the income of such U.S. holder as a result of Section 367 of the Code or the PFIC rules described below.

- The holding period of shares of Atai Delaware common stock received in exchange for atai LuxCo ordinary shares will include the holding period of the atai LuxCo ordinary shares surrendered in exchange for such shares of Atai Delaware common stock.

If atai LuxCo (or its predecessor) was a “passive foreign investment company” under Section 1297 of the Code (“**PFIC**”) for any tax year during which a U.S. holder held his, her or its atai LuxCo (or predecessor) ordinary shares, certain PFIC rules may apply to require such U.S. holder to recognize gain (which may be subject to a special tax and an interest charge). For a more detailed discussion, please refer to the discussion under the heading “*U.S. Federal Income Tax Considerations—U.S. Holders—Tax Effects of the Redomiciliation to the U.S. Holders—PFIC Considerations*” in the proxy statement dated September 24, 2025, available at https://www.sec.gov/Archives/edgar/data/1840904/000114036125036024/ny20050228x6_defm14a.htm.

Certain U.S. holders may be required to include in income as a deemed dividend.

Subject to the PFIC rules described above, a U.S. holder who beneficially owns (actually or constructively) 10% or more of the total combined voting power of all classes of atai LuxCo stock entitled to vote or 10% or more of the total value of all classes of atai LuxCo stock (a “**10% U.S. Shareholder**”) on the date of the Delaware Conversion (and therefore beneficially owns (actually or constructively) 10% or more of the total combined voting power of all classes of atai LuxCo stock entitled to vote or 10% or more of the total value of all classes of atai LuxCo stock on the date of the Delaware Conversion) generally must include in income as a deemed dividend the “all earnings and profits amount” or recognize a gain (but not loss) as if such U.S. holder exchanged atai LuxCo ordinary shares for shares of Atai Delaware common stock in a taxable transaction pursuant to Section 367 of the Code.

Subject to the PFIC rules described above, a U.S. holder whose atai LuxCo ordinary shares, on the date of the Delaware Conversion, have a fair market value of \$50,000 or more and who, on the date of the Delaware Conversion, is not a 10% U.S. Shareholder generally will recognize gain (but not loss) with respect to its atai LuxCo ordinary shares in connection with the Delaware Conversion or, in the alternative, may elect to recognize the “all earnings and profits” amount attributable to such U.S. holder’s atai LuxCo ordinary shares. Unless such U.S. holder makes such election, the U.S. holder generally must recognize gain (but not loss) with respect to the shares of Atai Delaware common stock received as a result of the Delaware Conversion in an amount equal to the excess of the fair market value of such shares of Atai Delaware common stock over the U.S. holder’s adjusted tax basis in the atai LuxCo ordinary shares exchanged in the Delaware Conversion.

For a more detailed discussion, please refer to the discussion under the heading “*U.S. Federal Income Tax Considerations—U.S. Holders—Tax Effects of the Redomiciliation to the U.S. Holders—Effects of Section 367 to U.S. Holders of Ordinary Shares*” in the proxy statement dated September 24, 2025, available at https://www.sec.gov/Archives/edgar/data/1840904/000114036125036024/ny20050228x6_defm14a.htm.

Part II Item 16 (Description of 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)

Provided the Delaware Conversion qualifies as an “F Reorganization”, a U.S. holder should have an aggregate tax basis in its shares of Atai Delaware common stock received in the Delaware Conversion equal to such U.S. holder’s aggregate adjusted tax basis in his, her or its atai LuxCo ordinary shares surrendered in exchange for such shares of Atai Delaware common stock, increased by any amounts included in income as a result of the application of Section 367(b) of the Code or the PFIC rules. If a U.S. holder held different blocks of atai LuxCo ordinary shares (i.e. ordinary shares treated as acquired at different times or different prices) at the time of the Delaware Conversion, such U.S. holder generally will be required to calculate a separate aggregate adjusted tax basis for each block of atai LuxCo ordinary shares and to determine tax basis in the shares of Atai Delaware common stock received in respect of such block of atai LuxCo ordinary shares separately.

A U.S. holder required to recognize gain under Section 367(a) of the Code will take a tax basis in his, her or its shares of Atai Delaware common stock equal to the fair market value on the date of receipt. There is no definitive guidance as to how such shares of Atai Delaware common stock should be valued. One reasonable method would be to value such shares of Atai Delaware common stock at their average trading price on the date of the Delaware Conversion. However, other reasonable methods may also be available. U.S. holders required to recognize gain under Section 367(a) should consult with their own tax advisors regarding the valuation of the shares of Atai Delaware common stock received pursuant to the Delaware Conversion and the characterization of the Delaware Conversion.

For a more detailed discussion, please refer to the discussion under the heading “*U.S. Federal Income Tax Considerations—U.S. Holders*” in the proxy statement dated September 24, 2025, available at https://www.sec.gov/Archives/edgar/data/1840904/000114036125036024/ny20050228x6_defm14a.htm.

Part II Item 17 (List of applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based)

Sections 354(a), 358(a), 367(a), 367(b), 368(a)(1)(B), 1001(a) and 1012(a).

Part II Item 18 (Recognition of loss)

Provided the Delaware Conversion qualifies as a “reorganization” within the meaning of Section 368(a) of the Code, each U.S. holder should not recognize loss.

Part II Item 19 (Other information necessary to implement the adjustment)

The Delaware Conversion was consummated on December 30, 2025. For a U.S. holder whose taxable year is a calendar year, the reportable tax year is 2025.