

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.

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

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

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 Date ▶ 13 January 2026
B78D1C5BB2B14DA...
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 Beckley N.V.
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 Beckley N.V., a public company with limited liability (*naamloze vennootschap*) incorporated in the Netherlands (“**AtaiBeckley**”). Holders of AtaiBeckley 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 Merger (as defined below), including the organizational action reported herein. Holders of AtaiBeckley ordinary shares are urged to consult their own tax advisors with respect to the tax consequences of the Merger 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, in accordance with the provisions of that certain merger plan prepared by the board of directors of AtaiBeckley and the board of directors of atai Life Sciences Luxembourg S.A., a Luxembourg public limited company (*société anonyme*) (“**atai LuxCo**”), dated September 18, 2025, AtaiBeckley will merge with and into atai LuxCo, with atai LuxCo surviving, and all AtaiBeckley ordinary shares will be canceled and exchanged for atai LuxCo ordinary shares on a one-for-one basis, except for those ordinary shares held by AtaiBeckley shareholders who validly exercise withdrawal rights under Dutch law (such merger, the “**Merger**”).

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 Merger qualify as a “reorganization” (“**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 Merger qualifies as an F Reorganization:

- Each holder of AtaiBeckley 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 atai LuxCo ordinary shares received in the Merger will be the same as the aggregate tax basis of the AtaiBeckley ordinary shares surrendered in exchange for the such atai LuxCo ordinary shares.
- The holding period of atai LuxCo ordinary shares received in exchange for AtaiBeckley ordinary shares will include the holding period of the AtaiBeckley ordinary shares surrendered in exchange for such atai LuxCo stock.

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*” 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 Merger qualifies as an F Reorganization, a U.S. holder should have an aggregate tax basis in the atai LuxCo ordinary shares received in the Merger equal to such U.S. holder’s aggregate adjusted tax basis in his, her or its AtaiBeckley ordinary shares surrendered in exchange for such atai LuxCo ordinary shares. If a U.S. holder held different blocks of AtaiBeckley ordinary shares (i.e. ordinary shares acquired at different times or different prices) at the time of the Merger, such U.S. holder generally will be required to calculate a separate aggregate adjusted tax basis for each block of AtaiBeckley ordinary shares and to determine tax basis in the atai LuxCo ordinary shares received in respect of such block of AtaiBeckley ordinary shares separately.

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 Merger qualifies as an F Reorganization, each U.S. holder should not recognize loss.

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

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